

# YUMA COUNTY JAIL DISTRICT



## Comprehensive Annual Financial Report *For Fiscal Year Ended June 30, 2014*



A Component Unit of Yuma County, Arizona  
141 South 3rd Avenue  
Yuma, Arizona 85364

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# YUMA COUNTY JAIL DISTRICT

"Yuma County Government is dedicated to providing customer-focused services to enhance the health, safety, well-being, and future of our entire community."

## Comprehensive Annual Financial Report

For the Fiscal Year  
Ended June 30, 2014

### BOARD OF SUPERVISORS

Gregory S. Ferguson, Chair  
5<sup>th</sup> District

Lenore Loroña Stuart, 1<sup>st</sup> District  
Russell McCloud, 2<sup>nd</sup> District

Russ Clark, 3<sup>rd</sup> District  
Marco A. (Tony) Reyes, 4<sup>th</sup> District

### SHERIFF

Leon Wilmot

### COUNTY ADMINISTRATOR

Robert L. Pickels Jr.

### Prepared by Yuma County Department of Financial Services

Director  
Scott G. Holt

Deputy Director  
Gilberto Villegas, Jr.

#### Accountants

Toni Lindsay  
Denise Perez  
Elizabeth Canela

LeeAnne Rachels  
Elsa Garcia  
MaryJo McIntyre

Engracia Lopez  
Denise Butler  
Leonardo Tanory

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# YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report  
For the Fiscal Year Ended June 30, 2014

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## INTRODUCTORY SECTION

The Introductory Section is intended to familiarize the reader with the Yuma County Jail District's organization structure, nature and scope of provided services, and specifics of its operating environment. The information in this section should provide adequate background and sufficient context to assist the reader with the financial section of this CAFR.

The following is contained in the Introductory Section:

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# FINANCIAL SERVICES DEPARTMENT



198 South Main Street  
Yuma, Arizona. 85364  
Voice (928) 373-1012  
FAX (928) 373-1152

December 22, 2014

The Honorable Board of Supervisors  
and Citizens of Yuma County

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To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits the Yuma County Jail District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2014.

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Although the legal requirement to publish a complete set of audited financial statements resides with the County as a whole and not with the individual district, Yuma County has elected to issue a complete individual set of financial statements for the Yuma County Jail District (the District) with the purpose to better inform interested public of the finances and financial position of the District.

This report consists of management's representations concerning the finances of the Yuma County Jail District in the form of financial statements. The responsibility for the accuracy, completeness, and fairness of the presented data, including all disclosures and notes, rests with the management of the District. To the best of our knowledge and belief, the data presented is accurate in all material respects. It is presented in a manner designed to fairly set forth the financial position and results of operations of the District as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain an understanding of the District's financial affairs have been included.

U.S. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of *Management's Discussion and Analysis* (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

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## THE REPORTING ENTITY

The Yuma County Jail District is a component unit of Yuma County, Arizona. It is a tax-levying voter approved public improvement district established to acquire, construct, operate, maintain, and finance county jails and jail systems. By Arizona Statute, the Board of Supervisors of Yuma County acts as the District's Board of Directors. The District was proposed by resolution of the Yuma County Board of Supervisors pursuant to Title 48, Chapter 25 of the Arizona Revised Statutes. The District was established upon passage of an excise tax by voters of Yuma County on May 16, 1995, extended on May 17, 2011 to expire on December 31, 2035.

---

## FINANCIAL INFORMATION

**Accounting Policy:** The District maintains accounts in accordance with the principles of fund accounting to ensure limitations and restrictions on the District's available resources are observed and adhered to. Fund accounting classifies resources into funds with respect to the intended activities or objectives specified by those resources for accounting controls and financial reporting purposes. Each fund is an independent fiscal and accounting entity, and its operations are accounted for in a separate set of self-balancing accounts comprising assets, liabilities, fund equity, revenues, and expenditures or expenses.

There is no limit to the number of funds a government may establish and maintain for accounting and financial reporting. A generally practiced governmental accounting guideline is that a government should use the smallest number of individual funds as possible, consistent with its particular circumstances, and that individual funds are closed when their intended purposes are no longer operating.

A description of the fund categories used by the District follows.

**Governmental Funds:** These funds are used to account for all of the District's expendable financial resources. The measurement focus is on determination of financial position rather than determination of income. The modified accrual basis of accounting is used for these funds. The District's General, Special Revenue, Debt Service, and Capital Projects funds are all classified as this fund type.

## **FINANCIAL INFORMATION (concluded)**

**General Fund:** The General Fund is the primary operating fund. It accounts for all financial resources of the District, except for those that are required, either by rule of statute or U.S. GAAP, to be accounted for elsewhere, or chosen to do so for internal tracking purposes.

**Special Revenue Funds:** Special Revenue Funds account for unique revenue sources that are legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities. The District has exercised the approach of establishing a different special revenue fund for each unique funding source.

**Debt Service Fund:** This fund is used to account for the resources that are accumulated for the payment of interest, principal, and related costs on long-term debt, special assessments, and capital leases. This fund type is not used to account for the outstanding debt itself.

**Capital Projects Fund:** The Yuma County Jail District uses the Capital Projects Fund to account for the acquisition and construction of major capital activities, and establishes a separate fund for each individual construction project or revenue source. The majority of these funds compositions have imposed restrictions that are similar to that of the Special Revenue Funds, but due to their capital nature they are accounted for as Capital Projects Funds.

**Internal Control:** In regard to accounting, internal controls are designed to provide reasonable (not absolute) assurance that:

- (1) Assets are safeguarded against loss from unauthorized use, theft, or disposition; and
- (2) Financial records for preparing financial statements and maintaining accountability for assets are reliable.

Implemented internal control mechanisms should recognize the cost for maintaining control procedures but should not exceed the benefit derived as a result of their adherence. The evaluation of costs and benefits requires estimates and judgments by the District management. It should also be recognized that all internal control policies and procedures are inherently vulnerable to conspiracy, collusion, and deliberate management override.

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## **BUDGETARY CONTROLS**

The Yuma County Jail District complies with Arizona Revised Statutes (A.R.S.) by operating under a balanced budget and appropriating all available resources. With this principle, the measure of financial performance is monitored by the realization of estimated revenues and abiding by the appropriations during the budget year.

**Budgetary Basis:** The Yuma County Jail District prepares its budget using accounting principles consistent with its financial reporting methods. Revenues are recognized when they are both available and measurable. For this purpose the District considers revenues to be available if they are collected within 60 days after the fiscal year end. Open encumbrances lapse at fiscal year end.

**Budget Administration:** The Yuma County Jail District administration monitors the District's budget at the fund level for Special Revenue and Debt Service Funds. The General Fund and Capital Projects Funds are monitored at the Department and Project Level, respectively. The budget is modified throughout the year as additional resources become available or anticipated resources dissipate, if permitted under A.R.S. 42-17105 and 42-17106. This methodology ensures that all available resources are accounted for with appropriate budgetary controls, and only available resources are disbursed or encumbered.

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## **MAJOR INITIATIVES**

Management of the Yuma County Jail District is committed to continue finding ways to reduce taxpayers' cost of operating the Adult Detention center. One major initiative has to do with providing more efficient and, at the same time, lower medical services cost to inmates. The District management has entered into a contract to provide medical services to inmates. Management will continue to monitor the cost effectiveness of the new plan.

The management staff within Yuma County and the District has exhibited an unprecedented spirit of cooperation over the past several years in devising ways to limit their own departmental spending. This renewed commitment toward providing more cost-effective services shows the strong character of Yuma County's leadership and will enable Yuma County and its districts to serve its constituents in a manner which is economically responsible in the current economic situation.

## **MAJOR INITIATIVES (Concluded)**

The District's management is striving to maintain Yuma County's cash reserve at an appropriate level to provide financial stability for the District and its constituents. Another major goal is to maintain a steady balance between recurring revenues and expenditures.

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## **LONG-TERM FINANCIAL PLANNING**

Currently reviewed strategic plan calls for continuing to increase fund balance to assure funding to Jail District operations, as well as reduce the amount that might be needed to finance future detention center expansion and/or construction. Cash flows were a concern for management in the past years due to reduction of revenues; in order to address this concern, in September 2011 management refinanced the 2007 bond issuance, providing the needed current and future years cash flows for the day-to-day operations.

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## **INDEPENDENT AUDIT**

Pursuant to Arizona Revised Statutes, the Yuma County Jail District, through the Office of the Auditor General, has contracted with the accounting firm Fester & Chapman P.C. to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2014. The independent auditors have issued an unmodified ("clean") opinion on the current year's Yuma County Jail District's financial statements. The results of this audit are outlined in the Independent Auditors' Report located at the front of the financial section of this report.

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## **AWARDS**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2013. This was the tenth consecutive year that the Yuma County Jail District has received this prestigious award. In order to be awarded a Certificate of Achievement, the Yuma County Jail District published an easily readable and efficiently organized CAFR. This report satisfied both U.S. GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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## **ACKNOWLEDGMENTS**

The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowd efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have allowed for the completion of the annual audit and this report.

We would like to express our appreciation to all members of the District who assisted and contributed to the preparation of this report. Credit also must be given to the Board of Directors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards of professionalism in the management of the Yuma County Jail District.

Respectfully submitted,

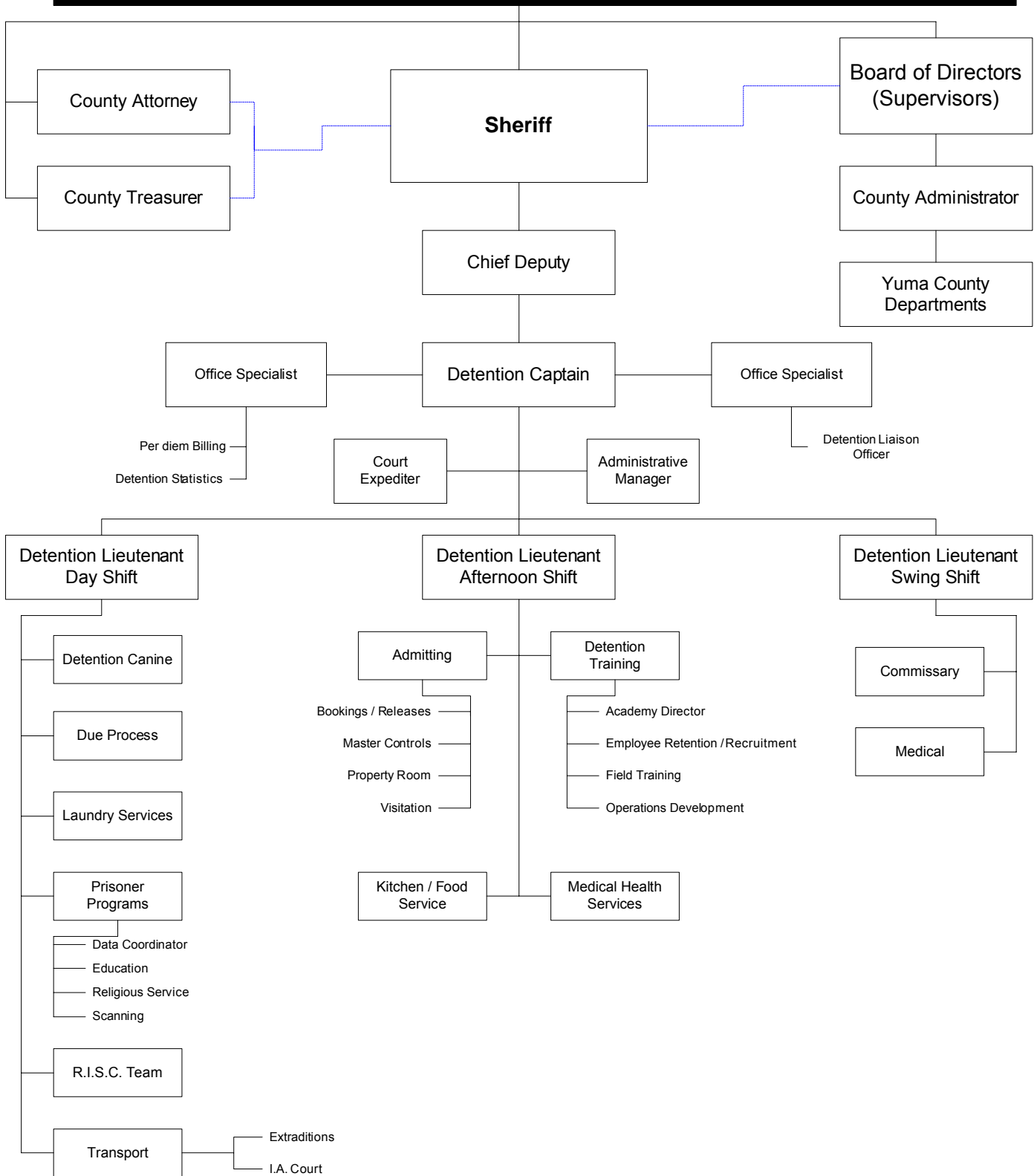


Scott G. Holt  
Director- Financial Services



Gilberto Villegas, Jr.  
Deputy Director- Financial Services

# Yuma County Citizens





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Yuma County Jail District  
Arizona**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2013**

Executive Director/CEO

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## FINANCIAL SECTION

The Financial Section contains all financial statements and supplemental information required to be disclosed by GAAP (Generally Accepted Accounting Principles) and Arizona State Law, as well as information on all individual funds not reported separately in the basic financial statements. Also in this section is other useful supplementary information that is not required by GAAP or Arizona State Law to represent a financial overview of Yuma County Jail District.

The following is contained in the Financial Section:

Independent Auditors' Report .....	11-12
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## Independent Auditors' Report

The Board of Directors of  
Yuma County Jail District

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County Jail District (the District, a component unit of Yuma County, Arizona) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

As discussed in Note 1, the basic financial statements of the Yuma County Jail District are intended to present the financial position, and changes in financial position of only that portion of the governmental-type activities and the major funds of Yuma County, Arizona that are attributable to the Yuma County Jail District. They do not purport to, and do not, present fairly the financial position of Yuma County, Arizona, as of June 30, 2014, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the District as of June 30, 2014, and the respective changes in financial position thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

## ***Other Matters***

### ***Required Supplementary Information***

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 13 through 19 and the budgetary comparison schedules on pages 47 through 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary and Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules and introductory and statistical section listed in the table of contents are presented for purpose of additional analysis and are not required parts of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the combining and individual fund statements and schedules are fairly stated in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

A handwritten signature in black ink that reads "Foster & Chapman P.C." with a stylized flourish at the end.

December 22, 2014

# FINANCIAL SERVICES DEPARTMENT

Scott G. Holt  
Director



198 South Main Street  
Yuma, Arizona. 85364  
Voice (928) 373-1012  
FAX (928) 373-1152

Gil Villegas Jr.  
Deputy Director

## Management's Discussion and Analysis

As management of the Yuma County Jail District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3 to 5 of this report.

## FINANCIAL HIGHLIGHTS

- ❖ The assets of the Yuma County Jail District exceeded its liabilities at the close of the most recent fiscal year by \$25,863,020 (*net position*). Of this amount, \$19,001 (*unrestricted*) may be used to meet the District's ongoing obligations to citizens and creditors.
- ❖ Despite the District's continuous efforts to conservatively expend funds and increase sources, for the third consecutive year, the District's net position decreased. The total decrease for current fiscal year amounts to \$(1,115,252). Personnel expenditures continue to be the main reason for the decreases, unavoidable costs to the necessary jail and patrol services.
- ❖ On an unprecedented event, all Major funds and the Non-Major funds in the aggregate experienced decreases in fund balance during the current fiscal year, which reflect increases in operating costs and almost no growth in revenues due to the slow local economy recovery. Total decreases in fund balances amounted to \$(1,400,793).
- ❖ The General Fund reported the largest decrease in fund balance. The \$(1,251,904) decrease was driven by two main factors: 1) the increase in operational expenditures by \$887,416; Personnel services \$865,535 and Supplies and service \$21,831; and 2) the increase in capital expenditures for the acquisition of fourteen (14) needed patrol vehicles (\$379,175).
- ❖ At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of \$646,227, a decrease of \$(1,400,793) or (68.43%) in comparison with the prior year. Fund balances are categorized as follows: 0.85% or \$5,485 is Nonspendable; 92.73% or \$599,264 is Restricted; 5.48% or \$35,412 is Committed; 2.28% or \$14,731 is Assigned; and (1.34%) or \$(8,665) is unassigned.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components.

- 1) Government-wide financial statements,
- 2) Fund financial statements, and
- 3) Notes to financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

### Government-wide financial statements:

The **government-wide financial statements** are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. This includes the government-wide statement of net position and the statement of activities described below.

The **statement of net position** presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

## Government-wide financial statements (Concluded)

The **statement of activities** presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (such examples are uncollected taxes and earned but unused paid time off leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the District are all public safety.

The government-wide financial statements can be found on pages 22 to 23 of this report.

## Fund financial statements

A **fund** is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of *governmental funds* is narrower than that of the *government-wide financial statements*, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains eight (8) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered to be major funds. Data from the other five (5) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* on pages 58 to 63 of this report.

The District adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided to demonstrate compliance with these budgets.

## Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32 to 45 of this report.

## Other information

In addition to the basic financial statements and accompanying notes, this report presents certain **required supplementary information** concerning the District's compliance with legally adopted budgets for its General Fund. Required supplementary information can be found on pages 47 to 50.

The combining statements referred to earlier in connection with other major and non-major governmental funds are presented on pages 58 to 63 of this report.

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## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$25,863,020 at the close of this fiscal year.



**GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

A major portion of the District's net position (99.79%) reflects its investment in capital assets (land, buildings, improvements other than buildings, and machinery and equipment) less related outstanding debt used to acquire those assets. The District uses these capital assets to provide services on behalf of Yuma County's citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position (0.14%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted*, \$19,001 or 0.07% may be used to meet the District's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the District is able to report positive balances in all three categories of net position. Following is a brief summary of the District's net position as compared to prior years.

**Condensed Statements of Net Position**  
**As of June 30, 2014 and 2013**

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
Cash, cash equivalents, and investments	\$ 762,724	\$ 1,850,346
Investments held by trustee- restricted	880,293	1,045,725
Other current assets	1,822,579	1,853,461
Capital assets	33,230,060	33,707,365
<b>Total assets</b>	<b>\$ 36,695,656</b>	<b>\$ 38,456,897</b>
Long-term liabilities	\$ 8,738,271	\$ 9,481,113
Other liabilities	2,094,365	1,997,512
<b>Total liabilities</b>	<b>\$ 10,832,636</b>	<b>\$ 11,478,625</b>
Net invested in capital assets	\$ 25,808,607	\$ 25,671,213
Restricted	35,412	165,273
Unrestricted	19,001	1,141,786
<b>Total net position</b>	<b>\$ 25,863,020</b>	<b>\$ 26,978,272</b>

Below is a brief summary of the District's change in net position as compared to prior year:

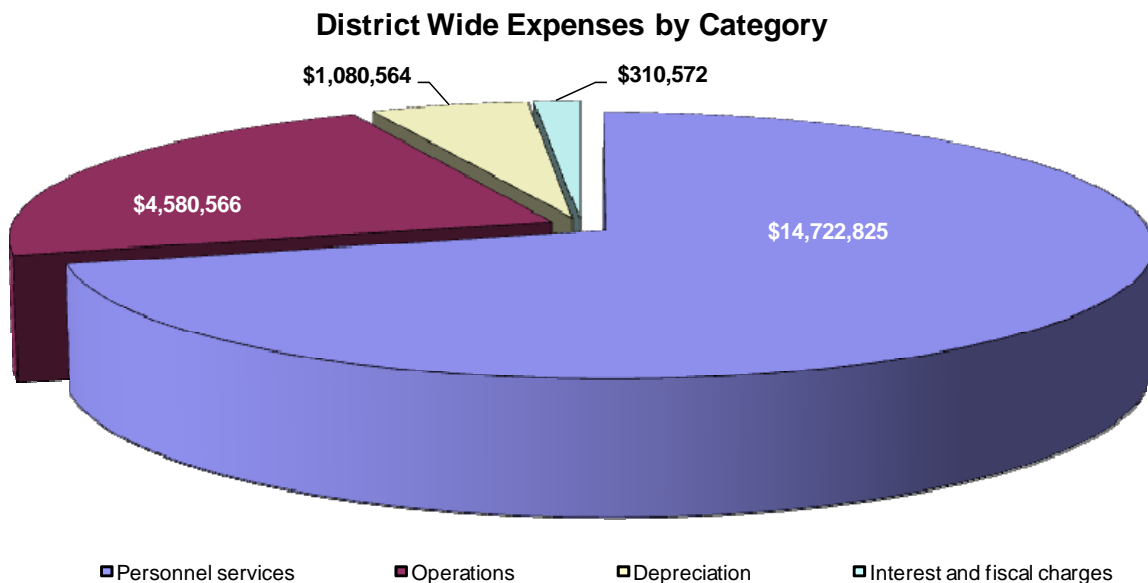
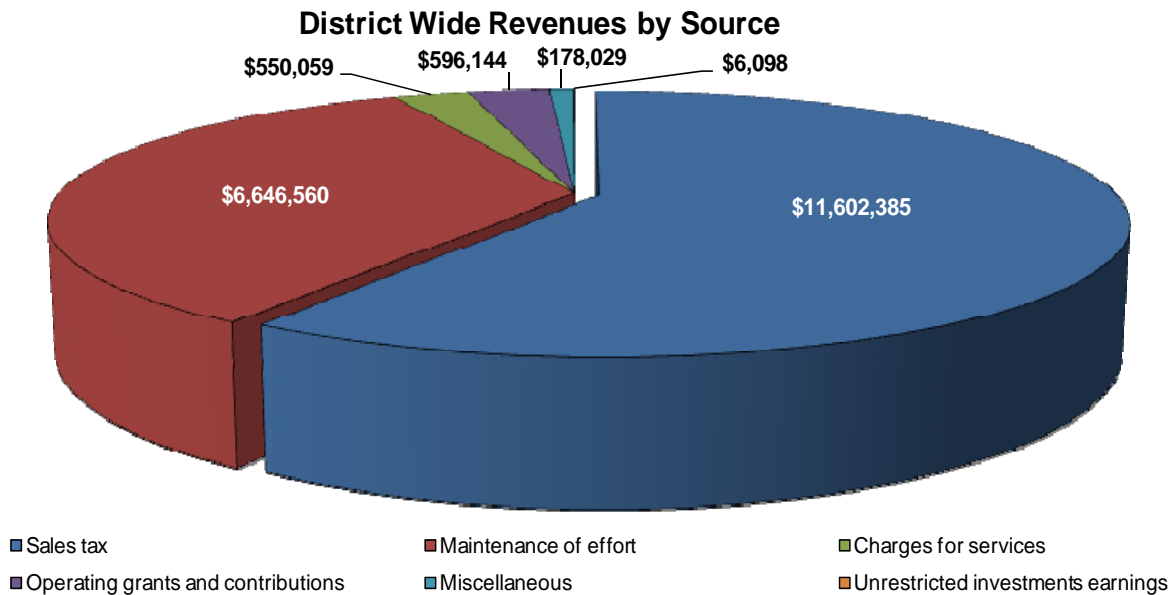
**Yuma County Jail District**  
**Condensed Statements of Activities**  
**Years Ended June 30, 2014 and 2013**

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
<b>Revenues:</b>		
Program revenues:		
Operating grants and contributions	\$ 7,242,704	\$ 7,023,261
Charges for services	550,059	628,100
General revenues:		
Sales tax	11,602,385	11,602,960
Unrestricted investments earnings	6,098	11,530
Miscellaneous	178,029	235,319
<b>Total revenues</b>	<b>19,579,275</b>	<b>19,501,170</b>
<b>Expenses:</b>		
Public safety:		
Personnel services	14,722,825	14,255,807
Operations	4,580,566	4,608,583
Depreciation and interest and fiscal charges	1,391,136	1,376,387
<b>Total expenses</b>	<b>20,694,527</b>	<b>20,240,777</b>
Change in net position	(1,115,252)	(739,607)
Net position- beginning July 1	26,978,272	27,717,879
Net position- ending June 30	\$ 25,863,020	\$ 26,978,272

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (concluded)

Following are some key elements that contributed to the District's \$(1,115,252) decrease in governmental activities:

- Total revenues experienced a minimal or no increase of 0.40% or \$78,105 for current fiscal year. Despite the District's continuous efforts to consciously spend resources, expenditures increased by \$453,750 or 2.24%. The almost flat increase in revenues is a clear indication that the local economy continues to struggle and that it will take longer to materialize the optimistic local economic recovery projected last year.
- Operating grants and contributions experienced the only increase in revenues for the current fiscal year, a 3.12% or \$219,443, but it was eclipsed by the decreases in all the other revenue categories (Charges for Services \$(78,041); Miscellaneous \$(57,290); Investment earnings \$(5,432), and Sales Tax \$(575)). The additional funding, grants, received to administer the District's operations, was applied to personnel services to mitigate the immediate patrolling needs.
- Personnel services expenses recorded the largest increase during fiscal year 2014, the 3.28% or \$467,018; was resulted from last year's adjustments to compensation and filling vacancies to cope with the public's increasing demands for service.
- The District's management continues to make efforts to run a lean operation, resulting in a total operational expenses (Materials, supplies, and claims) decreased of (0.61) % or \$(28,017) during the year.



## FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### Governmental funds

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements.

At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of only \$646,227 a significant decrease of \$(1,400,793) or (68.43%) in comparison with the prior year.

Below is a year to year comparison of the District's governmental funds revenues and expenditures:

Yuma County Jail District						
Governmental Funds Revenues by Source						
Years Ended June 30, 2014 and 2013						
	2014		2013		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales tax	\$ 11,602,385	59.26%	\$ 11,602,960	59.50%	\$ (575)	(0.00%)
Intergovernmental	7,242,704	36.99%	7,023,261	36.01%	219,443	3.12%
Primary government	6,689,147	34.16%	6,415,099	32.90%	274,048	4.27%
Other government	553,557	2.83%	608,162	3.12%	(54,605)	(8.98%)
Charges for services	550,059	2.81%	628,100	3.22%	(78,041)	(12.42%)
Investment income	6,098	0.03%	11,530	0.06%	(5,432)	(47.11%)
Miscellaneous	178,029	0.91%	235,319	1.21%	(57,290)	(24.35%)
<b>Total Revenues</b>	<b>\$ 19,579,275</b>	<b>100.00%</b>	<b>\$ 19,501,170</b>	<b>100.00%</b>	<b>\$ 78,105</b>	<b>0.40%</b>

Main factors contributing to the \$78,108 or 0.40% total revenues increases are as follows:

- The Intergovernmental revenue increase again of \$219,443 as compared to last year; this was largely due to a 4.27% or \$274,048 increase in the maintenance of effort from the primary government. The difference of \$(54,605) was a decrease in operational grants.
- On the other hand, Charges for services experienced the largest decrease of \$(78,041) or (12.42)% as compared to prior year. The reduction was mainly from the reduction in housing federal prisoners; revenues from this source decreased \$(83,667) or (22.53)%; the \$5,626 discrepancy was a nominal increase for housing city prisoners.

Yuma County Jail District						
Governmental Funds Expenditures by Function						
Years Ended June 30, 2014 and 2013						
	2014		2013		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	\$ 19,311,462	92.05%	\$ 18,282,040	92.96%	\$ 1,029,422	5.63%
Capital outlay	633,030	3.02%	347,039	1.76%	285,991	82.41%
Debt service:						
Principal retirement	725,004	3.46%	705,000	3.58%	20,004	2.84%
Interest and fiscal charges	310,572	1.47%	331,725	1.70%	(21,153)	(6.38%)
<b>Total Expenditures</b>	<b>\$ 20,980,068</b>	<b>100%</b>	<b>\$ 19,665,804</b>	<b>100%</b>	<b>\$ 1,314,264</b>	<b>6.68%</b>

Main factors contributing to the \$1,314,264 increase in total expenditures are as follows:

- The District's cost in general operations or public safety recorded again the largest increase in expenditures for the current fiscal year. The \$1,029,422 or 5.63% increase, as compared to the prior year, was mainly due to an increase in personnel costs.
- The capital outlay increase was mainly due to the replacement of fourteen (14) patrol vehicles and minor jail facilities repairs.
- Debt service payments were as budgeted.

The *General Fund* is the chief operating fund of the District. At the end of the current fiscal year total fund balance was \$60,498. The net decrease in fund balance of \$(1,251,904), was mainly due to the 6.68% increase in expenditures. Management is concerned about the structural imbalance; plans are currently being developed to address the available sources as expenditures are very difficult to reduce. The entire General Fund balance is legally restricted to Jail operations.

## **Governmental funds (Concluded)**

The *Debt Service Fund* concluded the current fiscal year with a positive fund balance of \$4,446. The fund experienced a net decrease in fund balance amounting to \$231; due to additional administration fees from institution servicing the debt.

The *Capital Projects Fund* balance decreased \$(129,630) during the fiscal year ending June 30, 2014. The net decrease in fund balance was planned, as the District has a time requirement to use all funds available from the 2011-refinance bond issuance. The ending balance of \$30,966 is expected to be depleted by the end of the next fiscal year.

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## **BUDGETARY HIGHLIGHTS**

There were no variances between the adopted and final budgeted amounts for the fiscal year ending June 30, 2014. Overall at year end, the District received \$(961,034) less revenues than expected. The optimistic General fund's sales tax projection did not materialize (\$548,196 fewer revenues collected). Charges for Services projections were also overstated by \$(291,090); the negative variance was mostly in the projected federal revenues from housing federal inmates. The \$(155,341) reduction in grants also contributed to the negative budgetary variance for the current fiscal year. Boat patrol and jail enhancement grants had the largest negative variance (\$51,958 and \$24,740 respectively).

On a positive note, the District expended \$1,380,306 less than budgeted. The most significant positive variance was in the Capital projects funds (\$759,323); this was due to a reduction in transfers from the general fund of \$(660,453) for capital projects. The General Fund reported the second largest positive variance of \$428,888. General fund utilized less expenditure than budgeted, mostly in the operations category. This is a reflection of management's continued commitment to conservatively spend and not to exceed budgeted amounts.

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## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital assets**

The District's investment in capital assets for its governmental activities at June 30, 2014 amounts to \$33,230,060 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, and machinery and equipment. The total decrease in the District's net investment in capital assets for this fiscal year was (1.42%) or \$(477,305). This decrease was due to the reduction in capital assets' book value and disposal of obsolete computer equipment. Additional information on the District's capital assets can be found in note 6 on page 38 of this report.

### **Long-term debt**

In April 2012, the District's board authorized the issuance of \$8,000,000 pledged revenue bonds for an advance and current refunding of \$7,885,000 of outstanding 2007 revenue bond series. The net proceeds of \$8,845,567 paid the closing costs and underwriter fees, and deposited \$8,686,567 in an irrevocable trust with an escrow agent to provide for the principal and interest payment of the 2007 bond issuance. Additional information on the District's long-term debt can be found in notes 7-9 on pages 38-39 of this report.

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## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The District expects the collection of sales tax, its major source of revenue, to begin stabilizing or not to decrease anymore. Based on observed local economic activity over the last two fiscal years, the District expects a moderate 2 to 3% increase for the next fiscal year.

The maintenance of effort payment is expected to remain at least at its current level, but may increase by the growth factor based on the latest economic trends in the Nation's economy. The District's management is committed to continue with the conservative expending approach to avoid financial problems, without jeopardizing or decreasing the level of service. The County of Yuma government is also committed to continue supporting the District's operations.

The District continues its efforts to position itself in a minimum long-term debt status. Management believes the continued limitation of long-term debt not only saves the District on interest payments, but also improves the District's credit ratings and borrowing capacity for emergencies.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (concluded)**

After the 2011 refinance issuance, the District's Board of Directors has no other immediate plans to issue additional long-term debt for the District.

Although the District continues to look for new sources of revenues and reduce its level of expenditures, it will require diligent and effective management of the District's resources both in revenues and expenditures to meet the challenge of the existing economic conditions. It is obvious that the current trending is not sustainable and new sources of revenue will need to be explored to continue at current level of operation. Management should be focusing on building partnerships with local governments to jail local inmates and continue offering services to federal agencies. Securing grants is another source management will consider to increase revenues.

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## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Yuma County Jail District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Scott G. Holt, Director- Financial Services; Gilberto Villegas Jr., Deputy Director- Financial Services at 198 South Main Street, Yuma, AZ 85364 (928) 373-1012 or Sheriff Leon Wilmot, 141 South 3<sup>rd</sup> Avenue, Yuma, AZ 85364 (928) 783-4427.

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**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

	Governmental Activities
<hr/>	
<b>ASSETS</b>	
Cash and cash equivalents	\$ 762,724
Receivables (net of allowances for uncollectibles):	
Accounts	54,228
Accrued interest	954
Due from:	
Primary government - Yuma County	21,619
Other governments	952
State government	1,739,341
Prepaid items	5,485
Investment held by trustee - restricted	880,293
Capital assets (net of accumulated depreciation):	
Land	2,254,719
Buildings	29,284,409
Improvements other than buildings	930,836
Machinery and equipment	760,096
<b>Total Assets</b>	<hr/> \$ 36,695,656 <hr/>
 <b>LIABILITIES</b>	
Accounts payable	\$ 249,421
Accrued payroll and employee benefits	283,659
Due to:	
Primary government - Yuma County	1,406,000
Interest and fiscal charges payable	155,285
Noncurrent liabilities:	
Due within one year	1,586,480
Due in more than one year	7,151,791
<b>Total Liabilities</b>	<hr/> \$ 10,832,636 <hr/>
 <b>NET POSITION</b>	
Net investment in capital assets	\$ 25,808,607
Restricted for:	
Debt service	4,446
Capital projects	30,966
Unrestricted	19,001
<b>Total Net Position</b>	<hr/> \$ 25,863,020 <hr/>

The notes to the financial statements are an integral part of this statement.

	Function / Program				Total
	Administration	General Assistance	Capital Improvements	Debt Service	
<b>Expenses:</b>					
Public safety:					
Personnel services (Salaries and benefits)	\$ 14,079,144	\$ 643,681	-	-	\$ 14,722,825
Operations (Materials, supplies, and claims)	4,252,891	239,898	\$ 84,497	\$ 3,280	4,580,566
Depreciation	576,912	25,658	477,994	-	1,080,564
Interest and fiscal charges	-	-	-	310,572	310,572
<b>Total expenses</b>	<b>18,908,947</b>	<b>909,237</b>	<b>562,491</b>	<b>313,852</b>	<b>20,694,527</b>
<b>Program revenues:</b>					
Operating grants and contributions	6,803,462	439,242	-	-	7,242,704
Charges for services	318,270	231,789	-	-	550,059
<b>Net program expenses</b>	<b>\$ 11,787,215</b>	<b>\$ 238,206</b>	<b>\$ 562,491</b>	<b>\$ 313,852</b>	<b>\$ 12,901,764</b>
<b>General revenues:</b>					
Sales tax					11,602,385
Unrestricted investment earnings					6,098
Miscellaneous					178,029
<b>Total general revenues</b>					<b>11,786,512</b>
Change in net position					(1,115,252)
Net position, July 1, 2013					26,978,272
<b>Net Position, June 30, 2014</b>					<b>\$ 25,863,020</b>

The notes to the financial statements are an integral part of this statement.

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## FUND FINANCIAL STATEMENTS

**Balance Sheet**

Governmental Funds

June 30, 2014

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and cash equivalents	-	\$ 4,432	\$ 167,647	\$ 590,645	\$ 762,724
Receivables (net of allowances for uncollectibles):					
Accounts	\$ 3,934	-	-	50,294	54,228
Accrued interest	-	10	269	675	954
Due from:					
Primary government- Yuma County	21,519	-	-	100	21,619
Other funds	136,950	-	-	-	136,950
Other governments	-	-	-	952	952
State governments	1,697,814	-	-	41,527	1,739,341
Prepaid items	4,585	-	-	900	5,485
Investment held by trustee- restricted	-	880,293	-	-	880,293
<b>Total Assets</b>	<b>\$ 1,864,802</b>	<b>\$ 884,735</b>	<b>\$ 167,916</b>	<b>\$ 685,093</b>	<b>\$ 3,602,546</b>
<b>Liabilities</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 225,824	-	-	\$ 23,597	\$ 249,421
Accrued payroll and employee benefits	274,652	-	-	9,007	283,659
Due to:					
Primary government- Yuma County	1,303,828	-	-	102,172	1,406,000
Other funds	-	-	\$ 136,950	-	136,950
Revenue bonds payable	-	\$ 725,004	-	-	725,004
Interest and fiscal charges payable	-	155,285	-	-	155,285
<b>Total Liabilities</b>	<b>\$ 1,804,304</b>	<b>\$ 880,289</b>	<b>\$ 136,950</b>	<b>\$ 134,776</b>	<b>\$ 2,956,319</b>
<b>Fund balances (deficits):</b>					
Nonspendable	\$ 4,585	-	-	\$ 900	\$ 5,485
Restricted	55,913	-	-	543,351	599,264
Committed	-	\$ 4,446	\$ 30,966	-	35,412
Assigned	-	-	-	14,731	14,731
Unassigned	-	-	-	(8,665)	(8,665)
<b>Total fund balances (deficits)</b>	<b>\$ 60,498</b>	<b>\$ 4,446</b>	<b>\$ 30,966</b>	<b>\$ 550,317</b>	<b>\$ 646,227</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,864,802</b>	<b>\$ 884,735</b>	<b>\$ 167,916</b>	<b>\$ 685,093</b>	<b>\$ 3,602,546</b>

The notes to the financial statements are an integral part of this statement.



YUMA COUNTY JAIL DISTRICT  
**Reconciliation of the Balance Sheet to the Statement of Net Position**

**Exhibit B- 2**

June 30, 2014

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Fund balance - total governmental funds		<b>\$ 646,227</b>
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		33,230,060
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds.		
Revenue bonds payable	\$ (6,696,449)	
Compensated absences	<u>(1,316,818)</u>	
Total		<u>(8,013,267)</u>
Net position of governmental activities		<b><u>\$ 25,863,020</u></b>

The notes to the financial statements are an integral part of this statement.

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

Governmental Funds

Year Ended June 30, 2014

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Sales tax	\$ 11,602,385	-	-	-	\$ 11,602,385
Intergovernmental:					
Primary government	6,646,560	-	-	\$ 42,587	6,689,147
Other governments	114,315	-	-	439,242	553,557
Charges for services	318,270	-	-	231,789	550,059
Investment income	1,436	\$ 50	\$ 1,096	3,516	6,098
Miscellaneous	10,510	-	-	167,519	178,029
<b>Total Revenue</b>	<b>18,693,476</b>	<b>50</b>	<b>1,096</b>	<b>884,653</b>	<b>19,579,275</b>
<b>Expenditures:</b>					
Current:					
Public safety	18,340,106	3,280	84,497	883,579	19,311,462
Capital outlay	462,202	-	150,726	20,102	633,030
Debt service:					
Principal retirement	-	725,004	-	-	725,004
Interest and fiscal charges	-	310,572	-	-	310,572
<b>Total Expenditures</b>	<b>18,802,308</b>	<b>1,038,856</b>	<b>235,223</b>	<b>903,681</b>	<b>20,980,068</b>
<b>Deficiency of revenues over expenditures</b>	<b>(108,832)</b>	<b>(1,038,806)</b>	<b>(234,127)</b>	<b>(19,028)</b>	<b>(1,400,793)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	1,038,575	104,497	-	1,143,072
Transfers out	(1,143,072)	-	-	-	(1,143,072)
<b>Total other financing sources (uses)</b>	<b>(1,143,072)</b>	<b>1,038,575</b>	<b>104,497</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(1,251,904)	(231)	(129,630)	(19,028)	(1,400,793)
Fund balances- beginning (July 1, 2013)	1,312,402	4,677	160,596	569,345	2,047,020
<b>Fund balances - ending (June 30, 2014)</b>	<b>\$ 60,498</b>	<b>\$ 4,446</b>	<b>\$ 30,966</b>	<b>\$ 550,317</b>	<b>\$ 646,227</b>

The notes to the financial statements are an integral part of this statement.

**Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances to the Statement of Activities**

Year Ended June 30, 2014

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Net change in fund balances - total governmental funds	<b>\$ (1,400,793)</b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 603,259	
Depreciation expense	<u>(1,080,564)</u>	
Total		(477,305)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are amortized in the Statement of Activities.

Principal paid	\$ 725,004	
Amortization of bond premiums	<u>84,557</u>	
Total		809,561

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Increase in compensated absences		<u>(46,715)</u>
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Change in net position of governmental activities	<b><u>\$ (1,115,252)</u></b>
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The notes to the financial statements are an integral part of this statement.

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# NOTES TO FINANCIAL STATEMENTS

## Note 1- Summary of Significant Accounting Policies

Yuma County Jail District (the District)'s accounting policies conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

### A. Reporting Entity

The District is a component unit of Yuma County, Arizona. It is a tax-levying public improvement district established to acquire, construct, operate, maintain, and finance County jails and jail systems. By Arizona Statute, the Board of Supervisors of Yuma County acts as the District's board. The financial statements present only the financial position and the changes in financial position of the District and are not intended to present fairly the financial position of Yuma County and the changes in its financial position in conformity with U.S. generally accepted accounting principles.

The District was proposed by resolution of the Yuma County Board of Supervisors pursuant to Title 48, Chapter 25 of the Arizona Revised Statutes. The District was established upon passage of an excise tax by voters of Yuma County on May 16, 1995.

### B. Basis of Presentation

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the District as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the information's usefulness.

**1. Government-wide statements** – provide information about the District. The statements include a *statement of net position* and a *statement of activities*. These statements report the financial position and activities of the overall District. Governmental activities generally are financed through sales taxes, charges for services, and operating grants and contributions from Yuma County (the primary government). The District has no business-type activities or discretely presented component units.

A statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses to programs or functions. Program revenues include:

- Charges for boarding and transporting prisoners
- Operating grants and contributions

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes the District imposes, are reported as general revenues.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double counting of internal activities. However, charges for interfund services provided and used are not eliminated if the prices approximate their external exchange values.

**2. Fund financial statements** – provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following *major governmental* funds:

The *General Fund* is the primary operating fund. It accounts for all financial resources of the District, except for those that are required, either by rule of statute or GAAP, to be accounted for elsewhere, or chosen to do so for internal tracking purposes.

The *Debt Service Fund* accounts for resources that are accumulated and used for the payment of long-term debt principal, interest, and related costs.

## Note 1- Summary of Significant Accounting Policies (Continued)

The *Capital Projects Fund* accounts for the acquisition and construction of major capital facilities.

### C. Basis of Accounting

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Under the terms of grant agreements, the District funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted net position resources available to finance the program. The District applies grant resources to such programs before using general revenues.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. The District's major revenue sources that are susceptible to accrual are intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

### D. Cash and Investments

Nonparticipating interest-earning investment contracts are stated at cost. Money market investments and participating interest-earning investment contracts with a remaining maturity of one 1 year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

### E. Capital Assets

Capital assets are reported at actual cost or estimated historical cost if historical records are not available. Donated assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All		
Construction in progress	All		
Buildings	\$ 10,000	Straight line	15-50
Improvements other than buildings	10,000	Straight line	5-40
Machinery and equipment	5,000	Straight line	5-25

### F. Investment Income

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments.

## **Note 1- Summary of Significant Accounting Policies (Continued)**

### **G. Sales Tax Revenue**

Sales tax revenues are collected by the State of Arizona and are generally remitted to the County Treasurer on a monthly basis. Sales tax revenue is recognized as revenues for the month reported and collected by the State of Arizona.

### **H. Compensated Absences**

The District's Board adopted a new Accrued Leave plan during the fiscal year beginning July 1, 2012. The Paid Time Off plan or PTO is applicable to all District's employees.

*The PTO leave program* combined the traditional vacation and sick leave hours into one new accrual rate, and although the PTO plan offers more advantages to employees in their ability to accrue and use time, it also provides an opportunity for Yuma County to implement an attendance policy and make other modifications to the pertinent Personnel Rules. Also, under the new PTO plan employees are not restricted to a maximum of accumulated leave hours; however, upon termination of employment, eligible employees are only compensated for up to 400 hours of accumulated PTO hours.

Accordingly, the PTO benefits, up to 400 hours, are accrued as a liability in the government-wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured; for example, as a result of employee resignations and retirements by fiscal year-end.

### **I. Inventories and Prepaid Items**

Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as assets when purchased and expended when consumed. These inventories are stated at cost using the first-in, first-out method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The District has adopted the consumption method of accounting for prepaid items. That is, the asset is recorded when the payments to vendors are made, and the expenditures are recorded in the appropriate accounting period.

### **J. Intergovernmental Grants and Aid**

Grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. Reimbursement grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred. Reimbursements not received within 60 days subsequent to fiscal year-end are reported as unearned revenues in the governmental funds' financial statements.

### **K. Fund Balance Classifications**

The District funds' fund balances are reported separately within classifications based on a hierarchy of the constraints placed on those resources' use. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted and unrestricted, which includes committed, assigned and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories and prepaid items, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.

The unrestricted fund balance category is comprised of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations that the District's Board of Directors, which is the highest level of decision-making authority within the District.



## **Note 1- Summary of Significant Accounting Policies (Concluded)**

Only the Board of Directors can remove or change the constraints placed on committed fund balances.

Assigned fund balances are resources constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The Board, via yearly adopted budget resolution, has authorized the elected Sheriff, who in turn has authorized the Jail Administrator, to make assignments of resources for specific purposes for the funds assigned under his/her custody. Modifications of constraints can be removed by the same action that limited the funds.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it is the District's policy to use (the District will use) restricted fund balances first. The District has not formally adopted a policy specifying the hierarchy in the use of unrestricted fund balances; however, the District has determined that the committed amounts would be reduced first, followed by assigned amounts, and lastly unassigned amounts.

### **L. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in governmental activities. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources.

### **M. Deferred Inflows of Resources**

The balance sheet includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as revenue in future periods.

## Note 2- Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2014 were as follows:

<b>Fund balance</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>Nonspendable:</b>					
Prepaid items	\$ 4,585	-	-	\$ 900	\$ 5,485
Total nonspendable	4,585	-	-	900	5,485
<b>Restricted for:</b>					
Jail operations	55,913	-	-	-	55,913
Boat patrol operations	-	-	-	913	913
Operations enhancements	-	-	-	296,839	296,839
Inmate welfare services	-	-	-	245,599	245,599
Total restricted	55,913	-	-	543,351	599,264
<b>Committed to:</b>					
Capital projects					
Jail facility enhancements	-	-	\$ 30,966	-	30,966
Debt service reserves	-	\$ 4,446	-	-	4,446
Total committed	-	4,446	30,966	-	35,412
<b>Assigned to:</b>					
Inmate health services	-	-	-	14,731	14,731
Total assigned	-	-	-	14,731	14,731
<b>Unassigned</b>	-	-	-	(8,665)	(8,665)
<b>Total fund balances</b>	<b>\$ 60,498</b>	<b>\$ 4,446</b>	<b>\$ 30,966</b>	<b>\$ 550,317</b>	<b>\$ 646,227</b>

## Note 3- Stewardship, Compliance, and Accountability

Deficit fund balance— At June 30, 2014, only the Other Jail Grants Fund reported a deficit in fund balance. The deficit was due to timing reimbursements from grantors. Often grant reimbursements are delayed for more than 90 days in these type of grants. The deficit is expected to be corrected through normal operations in the next fiscal year.

<b>Funds</b>	<b>Number</b>	<b>Amount</b>
Governmental Fund:		
Other Jail Grants	2308	\$ 8,665

## Note 4- Deposits and Investments

The District is a component unit of Yuma County and by Arizona Revised Statutes the County Treasurer holds the District's cash deposits. Arizona Revised Statutes (A.R.S.) authorize the Yuma County to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds, notes, and other evidences of indebtedness; interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories, specified commercial paper issued by corporations organized and doing business in the United States; specified bonds, debentures, notes, and other evidences of indebtedness that are denominated in the United States dollars; and certain open-end and closed-end mutual funds, including exchange trade funds.

#### Note 4- Deposits and Investments (Concluded)

In addition, the County Treasurer may invest trust funds in certain fixed income securities of corporations doing business in the United States or District of Columbia.

The schedules below list only the District's portion of the Treasurer's pool. A full description of the entire Treasurer's pool, amounts, and credit risks as a whole can be viewed in Yuma County's financial statements. Since the District is a component unit of Yuma County, it follows the County's policies. Presently, the District does not have a formal investment policy that refers to credit risk, custodial credit risk, concentration of credit risk, interest rate risk or foreign currency risk.

**Investments** – At June 30, 2014, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Yuma County Treasurer's investment pool	\$ 762,724
Investments held by trustee:	
U.S. agency securities	880,293
<b>Total investments</b>	<b>\$ 1,643,017</b>

The State Board of Investment provides oversight for the State Treasurer's pools. The fair value of a participant's position in the pool approximates the value of that participant's pool shares, and the participant's shares are not identified with specific investments.

**Credit Risk**- As of June 30, 2014 credit risk for the District's investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
Yuma County Treasurer's investment pool	Unrated	Not applicable	\$ 762,724
Investments held by trustee:			
U.S. agency securities	AAA	Moody's	880,293
<b>Total investments</b>			<b>\$ 1,643,017</b>

**Custodial credit risk**– For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party's possession. The District's total U.S. agency securities of \$880,293 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District's name.

The District's investment in the County Treasurer's investment pool represents a proportionate share of the pool's portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk.

**Concentration of credit risk**– More than 5 percent of the District's investments at June 30, 2014 were in short-term securities with the Federal National Mortgage Association. This investment was 53.6% of the District's total investments.

**Interest rate risk**– The District does not have a formal investment policy with respect to interest rate risk. At June 30, 2014 the District had the following investments in debt securities:

<u>Investment Type</u>	<u>Amount</u>	<u>Weighted Average Maturity (In Years)</u>
Yuma County Treasurer's investment pool	\$ 762,724	.16
Investments held by trustee:		
U.S. agency securities	880,293	2.10
<b>Total investments</b>	<b>\$ 1,643,017</b>	

YUMA COUNTY JAIL DISTRICT  
Notes to Financial Statements  
June 30, 2014

## Note 5- Due from Other Governments

Amounts due from State governments reported in the Governmental Funds totaling \$1,739,341 at June 30, 2014 was primarily for the County Jail District sales taxes (\$1,697,814) and grant reimbursements (\$41,527). The amount of District sales tax represents the amount of sales tax collected by the State of Arizona for the period ending June 30, 2014, but not remitted to the District at the end of the current fiscal year.

## Note 6- Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows:

<b>Government activities:</b>	<b>Balance July 1, 2013</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2014</b>
Capital assets, not being depreciated:				
Land	\$ 2,254,719	-	-	\$ 2,254,719
Total capital assets not being depreciated	2,254,719	-	-	2,254,719
Capital assets, being depreciated:				
Buildings	40,535,801	\$ 42,618	-	40,578,419
Machinery and equipment	2,037,240	439,686	\$ (190,813)	2,286,113
Improvements other than buildings	1,342,495	150,726	-	1,493,221
Total capital assets being depreciated	43,915,536	633,030	\$ (190,813)	44,357,753
Less accumulated depreciation for:				
Buildings	(10,476,991)	(817,019)	-	(11,294,010)
Machinery and equipment	(1,556,223)	(130,836)	161,042	(1,526,017)
Improvements other than buildings	(429,676)	(132,709)	-	(562,385)
Total accumulated depreciation	(12,462,890)	(1,080,564)	161,042	(13,382,412)
Total capital assets, being depreciated, net	31,452,646	(447,534)	(29,771)	30,975,341
<b>Governmental activities capital assets, net</b>	<b>\$ 33,707,365</b>	<b>\$ (447,534)</b>	<b>\$ (29,771)</b>	<b>\$ 33,230,060</b>

Depreciation expense was charged to the following District's function:

**Governmental activities:**

Public safety	<b>\$ 1,080,564</b>
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## Note 7- Changes in Long-Term Liabilities

The following schedule details the District's long-term liability activities for the year ended June 30, 2014:

	<b>Balance July 1, 2013</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance June 30, 2014</b>	<b>Due within One year</b>
Compensated absences	\$ 1,270,103	\$ 793,282	\$ 746,567	\$ 1,316,818	\$ 776,923
Revenue bonds payable	7,450,000	-	705,000	6,745,000	725,000
Premiums	761,010	-	84,557	676,453	84,557
<b>Total Long-Term Liabilities</b>	<b>\$ 9,481,113</b>	<b>\$ 793,282</b>	<b>\$ 1,536,124</b>	<b>\$ 8,738,271</b>	<b>\$ 1,586,480</b>

On the Statement of Net position, the current portion of long-term debt of \$1,586,480 is individually stated. Compensated absences are generally liquidated by the General Fund.

## Note 8- Bonds Payable

**Revenue Bonds** – On September 2011 the District's Board authorized the issuance of \$8,000,000 (Series 2011) non-callable, bank qualified pledged revenue bonds with an interest rate of 2.00 - 5.00 percent for an advance and current refunding of \$7,885,000 of outstanding 2007 Series bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements.

The Series 2011 bonds require principal payments on annual basis; however, interest is payable semiannually, and issuance has a July 2021 maturity date.

Revenue bonds outstanding at June 30, 2014, were as follows:

Description	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2013	Issues / (Retirements)	Outstanding Principal June 30, 2014
Series- 2011 Refunding	2.00-5.00%	7/12 - 7/21	\$ 7,450,000	\$ (705,000)	\$ 6,745,000

Revenue bond debt service principal and interest requirements to maturity at June 30, 2014, were as follows:

### DEBT SERVICE REQUIREMENTS TO MATURITY

Yuma County Jail District  
Revenue Bonds Series 2011- Refunding  
June 30, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
2015	\$ 725,000	\$ 296,075	\$ 1,021,075
2016	755,000	266,475	1,021,475
2017	780,000	235,775	1,015,775
2018	815,000	201,838	1,016,838
2019	850,000	162,250	1,012,250
2020-22	2,820,000	216,000	3,036,000
<b>Total</b>	<b>\$ 6,745,000</b>	<b>\$ 1,378,413</b>	<b>\$ 8,123,413</b>

## Note 9- Pledged Revenues

**Pledged Revenues** - The District has pledged certain future revenues to repay specific bonded debt as follows:

Type	Pledged revenue	Purpose	Amount Remaining	Term
Revenue bonds	Sales tax and maintenance of effort	Construction and acquisition	\$ 8,123,413	7/21

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue.

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of Available Net Pledged Revenue	Total Revenue Available	Percentage Pledged of Total
Jail District sales tax and maintenance of effort	\$ 1,043,302	\$ 1,035,576	99.26%	\$18,247,945	5.68%

For further information on long-term debt and pledged revenues refer to Table C-1 (pages 90-91).

## Note 10- Claims and Judgments Payable

In the opinion of the County Attorney and District management, for fiscal year June 30, 2014 there are no probable losses to report. The District's claims and judgments payables for the current and two preceding years were as follows:

<u>Fiscal Year Ended</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
2014	-	-	-	-
2013	-	-	-	-
2012	\$ 1,012,226	-	\$ (1,012,226)	-

## Note 11- Risk of Loss

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District is a component unit of Yuma County and therefore shares risk of loss with the County as a whole. The District is susceptible to losses resulting from litigation by employees and detainees of the Jail.

However, most litigation is directed at Yuma County, the Board of Supervisors, or the Sheriff's Office and not directly at the District. The County, upon resolution of litigation, may allocate losses to the District.

These risks of loss are accounted for and financed by the following described insurance coverage and internal risk management programs. The District as a component unit of Yuma County participates in these programs. For the liabilities mentioned below, the claims have not exceeded insurance coverage for any of the past three fiscal years.

**Workers' Compensation** – Effective January 1, 2008, the County became self-insured for its workers' compensation insurance program. Initial contributions to the workers' compensation fund were based upon loss history, previous premium amounts paid to the County's prior insurer, State Compensation Fund Arizona ("SCF Arizona"), and requirements of the Industrial Commission of Arizona. Future contributions to the fund, as well as overall funding levels, will be based upon actuarial analysis. Adjustment and payment of all claims arising from losses prior to January 1, 2008 remain the sole responsibility of SCF Arizona and all claims arising from losses after January 1, 2008 are the sole responsibility of the County.

**Excess Workers' Compensation** – In order to limit the County's exposure to loss in its workers' compensation self-insurance program, the County purchases excess insurance coverage through a commercial insurer. The insurance currently in place limits the loss exposure of the County to \$600,000 for law enforcement and \$500,000 all others per injury.

**Property Insurance** – To insure its real and personal property against loss, the County purchases insurance through a commercial insurer. Premiums are based, in part, upon the appraised value of the County's properties. Losses are covered by the insurer after the exhaustion of various deductibles.

**General Liability** – The County maintains an insured retention of \$400,000 for its general liability exposures. Losses that exceed this amount are covered by a primary commercial insurance policy to a limit of \$10,000,000 per occurrence/aggregate. All losses that exceed this limit are covered by an excess commercial insurance policy to a limit of \$10,000,000 per occurrence/aggregate.

**Employment Practices Liability** – The County maintains an insured retention of \$500,000 for its employment practices liability exposures. Losses that exceed this amount are covered by a primary commercial insurance policy to a limit of \$10,000,000 per occurrence/aggregate. All losses that exceed this limit are covered by an excess commercial insurance policy to a limit of \$10,000,000 per occurrence/aggregate.

### Note 11- Risk of Loss (Concluded)

**Crime** – The County's employee crime and faithful performance exposures are covered by a commercial crime insurance policy to a limit of \$1,000,000 per claim for employee dishonesty/faithful performance/funds transfer fraud (with a \$10,000 deductible), and \$50,000 per claim for money orders and counterfeit currency (with no deductible).

**Fiduciary Liability** – The fiduciary liability exposure of the Yuma County Employee Benefit Trust is covered by a commercial insurance policy with a limit of \$2,000,000 per claim.

**Underground Storage Tank Liability** – The County's underground storage tank liability (tanks operated and maintained by the Yuma County Sheriff) is covered by a commercial insurance policy to a limit of \$1,000,000 per occurrence/aggregate after the application of a \$5,000 deductible.

**Pollution Legal Liability** – The Yuma County Housing Department operates a water treatment and water production plant that provides water service for the County's Valle Vista Apartments at 8450 Highway 95, Somerton, Arizona. To cover the risk of any pollution caused by the plant, an insurance policy was purchased. Limits on the insurance are \$5,000,000 per loss/aggregate with a \$25,000 deductible.

**Tourist Auto Liability** – The County purchases a tourist auto liability policy to cover County vehicles that are driven into Mexico. Policy limits are \$100,000 for property damage/liability, \$2,000 medical, and \$100,000 legal assistance.

### Note 12- Pension and other Postemployment Benefits

The District is a component unit of Yuma County and participates in the same retirement plans as the County.

**Plan Descriptions**—The District contributes to the three plans described below. The plans are component units of the State of Arizona, state statutes establish benefits, and the plans generally provide retirement, long-term disability, and health insurance premium benefits, including death and survivor benefits. The retirement benefits are generally paid at a percentage, based on years of service, of the retirees' average compensation. Long-term disability benefits vary by circumstance, but generally pay a percentage of the employee's monthly compensation. Health insurance premium benefits are generally paid as a fixed dollar amount per month towards the retiree's healthcare insurance premiums, in amounts based on whether the benefit is for the retiree or for the retiree and his or her dependents.

The *Arizona State Retirement System* (ASRS) administers a cost-sharing multiple-employer defined benefit pension plan; a cost-sharing multiple-employer defined benefit health insurance premium benefit plan; and a cost-sharing, multiple-employer defined benefit long-term disability plan that covers employees of the State of Arizona and employees of participating political subdivisions and school districts. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

The *Public Safety Personnel Retirement System* (PSPRS) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or participating political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a seven-member board, known as the Board of Trustees, and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

The *Corrections Officer Retirement Plan* (COPR) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit plan that covers state, county, and local correction officers; dispatchers; and probation, surveillance, and juvenile detention officers. The COPR is governed by the PSPRS Board of Trustees and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

## Note 12- Pension and other Postemployment Benefits (Continued)

Beginning in fiscal year 2014, PSPRS and CORP established separate funds for pension benefits and health insurance premiums benefits. Previously, the plans recorded both pension and health insurance premium contributions in the same Pension Fund. During fiscal year 2014, the plans transferred prior-year health insurance premiums benefit contributions that exceeded benefit payments from each plan's Pension Fund to the new Health Insurance Fund.

Each plan issues a publicly available financial report that includes its financial statements and required supplementary information. A report is available on their Web sites or may be obtained by writing or calling the applicable plan.

### **ASRS**

3300 N. Central Ave.  
P.O. Box 33910  
Phoenix, AZ 85067-3910  
(602) 240-2000 or (800) 621-3778  
[www.azasrs.gov](http://www.azasrs.gov)

### **PSPRS and CORP**

3010 E. Camelback Road  
Suite 200  
Phoenix, AZ 85016-4416  
(602) 255-5575  
[www.psprs.com](http://www.psprs.com)

**Funding Policy**—The Arizona State Legislature establishes and may amend active plan members' and the County's contribution rates for the ASRS, PSPRS, and CORP.

**Cost-sharing plans**—For the year ended June 30, 2014, statute required active ASRS members to contribute at the actuarially determined rate of 11.54 percent (11.30 percent retirement and 0.24 percent long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 11.54 percent (10.70 percent for retirement, 0.60 percent for health insurance premium benefit and 0.24 percent for long-term disability) of the members' annual covered payroll.

The District's contributions for the current and two preceding years, all of which were equal to the required contributions are as follows:

<b>Year ended June 30</b>	<b>Retirement Fund</b>	<b>Health Benefit Supplement Fund</b>	<b>Long-term Disability Fund</b>
<b>2014</b>	\$ 383,345	\$ 21,496	\$ 8,598
<b>2013</b>	362,439	22,984	8,486
<b>2012</b>	307,970	19,658	7,489

**Agent plans**—For the year ended June 30, 2014, statute required active PSPRS members to contribute 10.35 percent of the members' annual covered payroll, and the Jail District was required to contribute at the actuarially determined rate of 25.63 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.07 percent of covered payroll.

Statute required active CORP members to contribute 8.41 percent of the members' annual covered payroll, and the Jail District was required to contribute at the actuarially determined rate of 10.29 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 0.75 percent of covered payroll.

All participating employers in the CORP Active Administrative Office of the Courts (AOC) are accounted for as one group within the Corrections Officer Retirement Plan, and as such, an actuarial valuation of CORP-AOC is prepared only for the group as a whole. Therefore, actuarial information and certain trend information for the County, as a participating government, are not available. Statute required active CORP-AOC members (non-dispatcher members) to contribute 8.41 percent of the members' annual covered payroll, and statute required the District to contribute 15.58 percent. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.13 percent of covered payroll.

**Actuarial methods and assumptions**—The contribution requirements for the year ended June 30, 2014, were established by the June 30, 2012, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions:



## Note 12- Pension and other Postemployment Benefits (Continued)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the plan's funded status and the annual required contributions are subject to continual revision as actual results are compared to past expectations and new estimates are made. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of the plans' assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on 1) the plans as the District and plans' members understand them and include the types of benefits in force at the valuation date, and 2) the pattern of sharing benefit costs between the District and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions designated to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for both plans and related benefits (unless noted), and the following actuarial methods and assumptions were used to establish the fiscal year 2014 contribution requirements:

Actuarial valuation date:	June 30, 2012
Actuarial cost method:	Entry age normal
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period:	24 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value (80.00% / 120.00% market)
Actuarial assumptions:	
Investment rate of return	8.00%
Projected salary increases	5.00% - 9.00% for PSPRS and 5.00% to 8.25% CORP
Inflation rate	5.00% for PSPRS and CORP.

**Annual Pension/OPEB Cost-** The Jail District's pension/OPEB cost for the agent plans for the year ended June 30, 2014, and related information follows:

	<u>PSPRS</u>	<u>CORP</u>
Contribution rates:		
County	25.63%	10.29%
Plan members	10.35%	8.41%
Required contributions		
Annual pension cost	\$ 62,033	\$ 539,959
Health insurance premium benefit	2,703	44,855
Contributions made:		
Pension	\$ 62,033	\$ 539,959
Health insurance premium benefit	2,703	44,855

**Trend Information**—Annual pension and OPEB cost information for the current and two preceding years follows for each of the agent plans:

<u>Plan</u>	<u>Year Ended June 30</u>	<u>Annual Pension/OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net Pension/OPEB Obligation</u>
PSPRS				
Pension	2014	\$ 62,033	100 %	-
Health insurance premium benefit	2014	2,703	100 %	-
Pension	2013	38,930	100 %	-
Health insurance premium benefit	2013	2,032	100 %	-
Pension	2012	36,784	100 %	-
Health insurance premium benefit	2012	2,039	100 %	-

## Note 12- Pension and other Postemployment Benefits (Concluded)

### CORP

Pension	2014	\$ 539,959	100 %	-
Health insurance premium benefit	2014	44,855	100 %	-
Pension	2013	399,732	100 %	\$ 3,624
Health insurance premium benefit	2013	47,471	100 %	(3,624)
Pension	2012	236,302	100 %	-
Health insurance premium benefit	2012	35,935	100 %	-

**Funded Status**—The plans' funded status as of the most recent valuation date, June 30, 2014, along with actuarial assumptions and methods used in those valuations follow. PSPRS does not publish actuarial valuations on the District, but instead publishes a comprehensive valuation for the County. The following information reflects those actuarial evaluations the County receives for each retirement plan.

	PSPRS		CORP	
	Pension	Health Insurance Premium Benefit	Pension	Health Insurance Premium Benefit
Actuarial accrued liability (b)	\$ 30,837,396	\$ 624,037	\$ 17,867,117	\$ 466,594
Actuarial value of assets (a)	15,568,297	910,446	11,995,944	897,843
Unfunded actuarial accrued liability (funding excess) (b) – (a)	15,269,099	(286,409)	5,871,173	(431,249)
Funded ratio (a)/(b)	50.50%	145.90%	67.10%	192.42%
Covered payroll (c)	\$ 4,961,705	\$ 4,961,705	\$ 5,890,174	\$ 5,890,174
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll [(b) - (a)] / (c)	307.70%	(5.77)%	99.70%	(7.32)%

The actuarial methods and assumptions used are the same for all plans and related benefits, and for the most recent valuation date, are as follows:

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	22 years for unfunded actuarial accrued liability, 20 years for overfunded
Asset valuation method	7-Year smoothed market value (80.00% / 120.00% market)
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4.00% - 8.00% for PSPRS and 4.00%-7.25% for CORP
Inflation rate	4.00% for PSPRS and CORP

### Note 13- Interfund Balances and Activity

**Interfund transfer** – The Interfund transfers for the year ended June 30, 2014, were as follows:

<u>Transfers to:</u>	<u>Transfers from:</u>
	General Fund
Debt service fund	\$ 1,038,575
Capital projects fund	104,497
<b>Total</b>	<b>\$ 1,143,072</b>

Interfund transfers between the General and Debt Service funds amounted to \$1,038,575, for the yearly (Series-2011) revenue bond interest and principal payments. The District's General fund also transferred \$104,497 to the Capital Projects Fund to complete pending jail facility improvements mainly related to the replacement of the main boiler system and a security system upgrade.

**Interfund receivables and payables** – Interfund balances at June 30, 2014, were as follows:

<u>Payables to:</u>	<u>Receivables from:</u>
	General Fund
Capital projects fund	\$ 136,950

The \$136,950 outstanding balance between funds is mainly result from the time lag between the dates transactions are recorded in the accounting system. This amount was due to funds transferred to complete building improvements.

**Primary government receivables and payables** – Interfund balances to / from Primary Government at June 30, 2014, were as follows:

	<u>Receivable from:</u>			
<u>Payable to:</u>	General Fund	Other Governmental Funds	Primary Government Fund	Totals
General fund	-	-	\$1,303,828	<b>\$1,303,828</b>
Other Governmental funds	-	-	102,172	<b>102,172</b>
Primary Government fund	\$ 21,519	\$ 100	-	<b>21,619</b>
<b>Totals</b>	<b>\$ 21,519</b>	<b>\$100</b>	<b>\$1,406,000</b>	<b>\$ 1,427,619</b>

The outstanding balances between funds mainly result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances are all consistent with the various funds' purposes and the District's policy. All interfund balances are expected to be repaid within one year.

### Note 14 - Contributions from Primary Government - Maintenance of Effort

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the District. The amount of this maintenance of effort for the current fiscal year is \$6,646,560.

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## REQUIRED SUPPLEMENTARY INFORMATION

## YUMA COUNTY JAIL DISTRICT

**Required Supplementary Information****Exhibit C- 1**

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2014

	General Fund		2300	
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
<b>Revenues:</b>				
Sales tax	\$ 12,150,578	\$ 12,150,578	\$ 11,602,385	\$ (548,193)
Intergovernmental:				
Primary government	6,646,560	6,646,560	6,646,560	-
Other governments	141,354	141,354	114,315	(27,039)
Charges for services	553,500	553,500	318,270	(235,230)
Investment income	2,200	2,200	1,436	(764)
Miscellaneous	28,240	28,240	10,510	(17,730)
<b>Total Revenue</b>	<b>19,522,432</b>	<b>19,522,432</b>	<b>18,693,476</b>	<b>(828,956)</b>
<b>Expenditures:</b>				
Current:				
Public safety	18,846,196	18,846,196	18,340,106	506,090
Capital outlay	385,000	385,000	462,202	(77,202)
<b>Total Expenditures</b>	<b>19,231,196</b>	<b>19,231,196</b>	<b>18,802,308</b>	<b>428,888</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>291,236</b>	<b>291,236</b>	<b>(108,832)</b>	<b>(400,068)</b>
<b>Other financing sources (uses):</b>				
Transfers out	(1,803,525)	(1,803,525)	(1,143,072)	660,453
<b>Total other financing sources (uses)</b>	<b>(1,803,525)</b>	<b>(1,803,525)</b>	<b>(1,143,072)</b>	<b>660,453</b>
Net change in fund balance	(1,512,289)	(1,512,289)	(1,251,904)	260,385
Fund balances- beginning (July 1, 2013)	1,512,289	1,512,289	1,312,402	(199,887)
<b>Fund balances - ending (June 30, 2014)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,498</b>	<b>\$ 60,498</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule.

**NOTES TO REQUIRED  
SUPPLEMENTARY INFORMATION**

### **Note 1 -Budgeting and Budgetary Control**

Arizona Revised Statutes (A.R.S.) requires the District to prepare and adopt a balanced budget annually for each governmental fund. The Board of Directors must approve such operating budgets on or before the third Monday in July to allow sufficient time for the legal announcements and hearings required. A.R.S. prohibits expenditures or liabilities in excess of the amounts budgeted. The District adopts its budget at the fund level.

Encumbrance accounting, under which purchase orders, contracts, and other commitments to expend monies are recorded to reserve that portion of the applicable fund balance, is employed as an extension of formal budgetary control. Encumbrances outstanding at year-end for goods or services that were not received before fiscal year-end are canceled. However, the District must encumber amounts necessary and available to pay liabilities outstanding for goods or services received but unpaid at June 30, after which warrants may be drawn against the encumbered amounts for 60 days immediately following the close of the fiscal year. After 60 days, the remaining encumbered balances lapse.

### **Note 2 -Budgetary Basis of Accounting**

The District's budgets are prepared on a basis consistent with generally accepted accounting principles.



## OTHER SUPPLEMENTARY INFORMATION

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# **SUPPLEMENTARY INFORMATION**

## **Major Governmental Funds**

**Debt Service Fund**

**Capital Projects Fund**

YUMA COUNTY JAIL DISTRICT  
 Budgetary Comparison Schedule - Debt Service Fund  
 Year Ended June 30, 2014

**Exhibit D- 1**

	Debt Service		3500	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Investment income	-	-	\$ 50	\$ 50
<b>Total Revenue</b>	-	-	50	50
<b>Expenditures:</b>				
Current:				
Public safety	\$ 3,000	\$ 3,000	3,280	(280)
Debt service:				
Principal retirement	705,000	705,000	725,004	(20,004)
Interest and fiscal charges	330,575	330,575	310,572	20,003
<b>Total Expenditures</b>	1,038,575	1,038,575	1,038,856	(281)
<b>Deficiency of revenues over expenditures</b>	<b>(1,038,575)</b>	<b>(1,038,575)</b>	<b>(1,038,806)</b>	<b>(231)</b>
<b>Other financing sources:</b>				
Transfers in	1,038,575	1,038,575	1,038,575	-
<b>Total other financing sources</b>	1,038,575	1,038,575	1,038,575	-
Net change in fund balance	-	-	(231)	(231)
Fund balances- beginning (July 1, 2013)	-	-	4,677	4,677
<b>Fund balances- ending (June 30, 2014)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,446</b>	<b>\$ 4,446</b>

\* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT  
 Budgetary Comparison Schedule - Capital Projects Fund  
 Year Ended June 30, 2014

**Exhibit D- 2**

	Capital Projects		4403	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Investment income	-	-	\$ 1,096	\$ 1,096
<b>Total Revenue</b>	-	-	1,096	1,096
<b>Expenditures:</b>				
Current:				
Public safety	-	-	84,497	(84,497)
Capital outlay	\$ 764,950	\$ 925,546	150,726	774,820
<b>Total Expenditures</b>	764,950	925,546	235,223	690,323
<b>Deficiency of revenues over expenditures</b>	<b>(764,950)</b>	<b>(925,546)</b>	<b>(234,127)</b>	<b>691,419</b>
<b>Other financing sources (uses):</b>				
Transfers in	764,950	764,950	104,497	(660,453)
<b>Total other financing sources (uses)</b>	764,950	764,950	104,497	(660,453)
Net change in fund balance	-	(160,596)	(129,630)	30,966
Fund balances- beginning (July 1, 2013)	-	160,596	160,596	-
<b>Fund balances- ending (June 30, 2014)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,966</b>	<b>\$ 30,966</b>

\* Variance = Positive or (Negative)

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# SUPPLEMENTARY INFORMATION

## Nonmajor Governmental Funds

### Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The District had the following special revenue funds at year end:

**Jail Enhancement (2237).** Accounts for revenue provided the State, which is based on the prisoner population. Expenditures are for goods and services which enhance the training and working condition at the adult detention facility.

**Inmate Health Services (2238).** Accounts for fees collected from inmates for miscellaneous medical services and related expenditures.

**Detention Facility Commissary (2286).** Accounts for revenue from the sale of products to prisoners. Expenditures are for the purchase of products sold to the prisoners.

**Other Jail Grants (2308).** Accounts for funds from the County education equalization program. This grant was established with funds from the School Superintendent office for educating juveniles housed at the adult detention facility.

**LEBSF Boat Patrol (2301).** Accounts for funds restricted to marine patrol in the Colorado River and its recreational areas.

	Special Revenue					Total
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	LEBSF Boat Patrol 2301	Nonmajor Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 280,305	\$ 14,715	\$ 271,096	\$ 17,220	\$ 7,309	\$ 590,645
Receivables (net of allowances for uncollectibles):						
Accounts	-	-	50,294	-	-	50,294
Accrued interest	334	16	305	20	-	675
Due from:						
Primary government- Yuma County	-	-	100	-	-	100
Other governments	-	-	-	952	-	952
State governments	21,527	-	-	-	20,000	41,527
Prepaid items	900	-	-	-	-	900
Investment held by trustee- restricted	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 303,066</b>	<b>\$ 14,731</b>	<b>\$ 321,795</b>	<b>\$ 18,192</b>	<b>\$ 27,309</b>	<b>\$ 685,093</b>
<b>Liabilities</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 196	-	\$ 23,321	\$ 80	-	\$ 23,597
Accrued payroll and employee benefits	4,476	-	3,318	1,213	-	9,007
Due to:						
Primary government- Yuma County	655	-	49,557	25,564	\$ 26,396	102,172
<b>Total Liabilities</b>	<b>\$ 5,327</b>	<b>\$ -</b>	<b>\$ 76,196</b>	<b>\$ 26,857</b>	<b>\$ 26,396</b>	<b>\$ 134,776</b>
<b>Fund balances (deficits)</b>						
Nonspendable	\$ 900	-	-	-	-	\$ 900
Restricted	296,839	-	\$ 245,599	-	\$ 913	543,351
Assigned	-	\$ 14,731	-	-	-	14,731
Unassigned	-	-	-	\$ (8,665)	-	(8,665)
<b>Total fund balances (deficits)</b>	<b>\$ 297,739</b>	<b>\$ 14,731</b>	<b>\$ 245,599</b>	<b>\$ (8,665)</b>	<b>\$ 913</b>	<b>\$ 550,317</b>
<b>Total liabilities and fund balances</b>	<b>\$ 303,066</b>	<b>\$ 14,731</b>	<b>\$ 321,795</b>	<b>\$ 18,192</b>	<b>\$ 27,309</b>	<b>\$ 685,093</b>



**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

Nonmajor Governmental Funds

Year Ended June 30, 2014

	Special Revenue					Total
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	LEBSF Boat Patrol 2301	Nonmajor Governmental Funds
<b>Revenues:</b>						
Intergovernmental:						
Primary government	-	-	-	\$ 42,587	-	\$ 42,587
Other governments	\$ 255,260	-	-	150	\$ 183,832	439,242
Charges for services	-	\$ 8,539	\$ 223,250	-	-	231,789
Investment income	1,845	75	1,525	71	-	3,516
Miscellaneous	-	-	167,519	-	-	167,519
<b>Total Revenue</b>	<b>257,105</b>	<b>8,614</b>	<b>392,294</b>	<b>42,808</b>	<b>183,832</b>	<b>884,653</b>
<b>Expenditures:</b>						
Current:						
Public safety	287,713	7,125	362,814	42,587	183,340	883,579
Capital outlay	20,102	-	-	-	-	20,102
<b>Total Expenditures</b>	<b>307,815</b>	<b>7,125</b>	<b>362,814</b>	<b>42,587</b>	<b>183,340</b>	<b>903,681</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(50,710)</b>	<b>1,489</b>	<b>29,480</b>	<b>221</b>	<b>492</b>	<b>(19,028)</b>
Net change in fund balance	(50,710)	1,489	29,480	221	492	(19,028)
Fund balances- beginning (July 1, 2013)	348,449	13,242	216,119	(8,886)	421	569,345
<b>Fund balances (deficits)- ending (June 30, 2014)</b>	<b>\$ 297,739</b>	<b>\$ 14,731</b>	<b>\$ 245,599</b>	<b>\$ (8,665)</b>	<b>\$ 913</b>	<b>\$ 550,317</b>

## YUMA COUNTY JAIL DISTRICT

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**

Budget and Actual - Nonmajor Governmental Funds

Year Ended June 30, 2014

	Jail Enhancement		2237
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
<b>Revenues:</b>			
Intergovernmental:			
Primary government	-	-	-
Other governments	\$ 280,000	\$ 255,260	\$ (24,740)
Charges for services	-	-	-
Investment income	1,500	1,845	345
Miscellaneous	2,500	-	(2,500)
<b>Total Revenue</b>	<b>284,000</b>	<b>257,105</b>	<b>(26,895)</b>
<b>Expenditures:</b>			
Current:			
Public safety	308,343	287,713	20,630
Capital outlay	-	20,102	(20,102)
<b>Total Expenditures</b>	<b>308,343</b>	<b>307,815</b>	<b>528</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(24,343)</b>	<b>(50,710)</b>	<b>(26,367)</b>
Net change in fund balance	(24,343)	(50,710)	(26,367)
Fund balances- beginning (July 1, 2013)	24,343	348,449	324,106
<b>Fund balances (deficits)- ending (June 30, 2014)</b>	<b>\$ -</b>	<b>\$ 297,739</b>	<b>\$ 297,739</b>

\* Variance = Positive or (Negative)

**Exhibit G**  
(Continued)

Inmate Health Services			2238	Detention Facility Comm			2286
Budgeted Amounts	Actual Amounts	Variance with Final Budget *		Budgeted Amounts	Actual Amounts	Variance with Final Budget *	
-	-	-		-	-	-	
-	-	-		-	-	-	
\$ 7,649	\$ 8,539	\$ 890		\$ 280,000	\$ 223,250	\$ (56,750)	
90	75	(15)		1,500	1,525	25	
-	-	-		156,979	167,519	10,540	
7,739	8,614	875		438,479	392,294	(46,185)	
7,739	7,125	614		488,041	362,814	125,227	
-	-	-		-	-	-	
7,739	7,125	614		488,041	362,814	125,227	
-	1,489	1,489		(49,562)	29,480	79,042	
-	1,489	1,489		(49,562)	29,480	79,042	
-	13,242	13,242		49,562	216,119	166,557	
\$ -	\$ 14,731	\$ 14,731		\$ -	\$ 245,599	\$ 245,599	

## YUMA COUNTY JAIL DISTRICT

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**

Budget and Actual - Nonmajor Governmental Funds

Year Ended June 30, 2014

	Other Jail Grants		2308
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
<b>Revenues:</b>			
Intergovernmental:			
Primary government	-	\$ 42,587	\$ 42,587
Other governments	\$ 51,754	150	(51,604)
Charges for services	-	-	-
Investment income	115	71	(44)
Miscellaneous	-	-	-
<b>Total Revenue</b>	<b>51,869</b>	<b>42,808</b>	<b>(9,061)</b>
<b>Expenditures:</b>			
Current:			
Public safety	51,869	42,587	9,282
Capital outlay	-	-	-
<b>Total Expenditures</b>	<b>51,869</b>	<b>42,587</b>	<b>9,282</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>221</b>	<b>221</b>
Net change in fund balance	-	221	221
Fund balances- beginning (July 1, 2013)	-	(8,886)	(8,886)
<b>Fund balances (deficits)- ending (June 30, 2014)</b>	<b>\$ -</b>	<b>\$ (8,665)</b>	<b>\$ (8,665)</b>

\* Variance = Positive or (Negative)

**Exhibit G**  
(Concluded)

LEBSF Boat Patrol			2301	Total Nonmajor Governmental Funds		
Budgeted Amounts	Actual Amounts	Variance with Final Budget *		Budgeted Amounts	Actual Amounts	Variance with Final Budget *
-	-	-		-	\$ 42,587	\$ 42,587
\$ 235,790	\$ 183,832	\$ (51,958)		\$ 567,544	439,242	(128,302)
-	-	-		287,649	231,789	(55,860)
-	-	-		3,205	3,516	311
-	-	-		159,479	167,519	8,040
235,790	183,832	(51,958)		1,017,877	884,653	(133,224)
240,065	183,340	56,725		1,096,057	883,579	212,478
-	-	-		-	20,102	(20,102)
240,065	183,340	56,725		1,096,057	903,681	192,376
(4,275)	492	4,767		(78,180)	(19,028)	59,152
(4,275)	492	4,767		(78,180)	(19,028)	59,152
4,275	421	(3,854)		78,180	569,345	491,165
\$ -	\$ 913	\$ 913		\$ -	\$ 550,317	\$ 550,317

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## STATISTICAL SECTION

The Statistical Section should assist the user of the CAFR (Comprehensive Annual Financial Report) in understanding the environment in which Yuma County Jail District operates. This section discloses economic, financial, and demographic information that is interesting and relevant to assessing Yuma County Jail District's financial condition. A listing of the statistical topics is provided on the following pages.

**Financial Trends..... 67-82**  
These schedules provide trend information to help the reader understand how the Jail District's financial performance and well-being have changed over time.

**Revenue Capacity..... 83-88**  
These schedules contain trend information to help the reader assess the Jail District's most significant revenue source, the sales tax.

**Debt Capacity..... 89-94**  
These schedules contain trend information to help the reader assess the affordability of the Jail District's current levels of outstanding debt and the Jail District's ability to issue additional debt in the future.

**Economic and Demographic Information ..... 95-104**  
These schedules offer economic and demographic indicators to help the reader understand how the information in the Jail District's financial report relates to the services the Jail District provides and the activities it performs.

**Operational Information..... 105-110**  
These schedules contain service and infrastructure data to help the reader understand how the information in the Jail District's financial report relates to the services the Jail District provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive financial reports for the relevant year

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# FINANCIAL TRENDS

# Yuma County Jail District

## Government-wide Revenues by Source

Last ten fiscal years

	Fiscal Year						
	2004-05	2005-06		2006-07		2007-08	
	Amount	Amount	% Chng	Amount	% Chng	Amount	% Chng
Sales Tax	\$ 10,756,744	\$ 11,883,461	10.47%	\$ 12,427,423	4.58%	\$ 12,372,890	(0.44%)
Investment Income	396,533	497,520	25.47%	598,629	20.32%	796,174	33.00%
Rents and Miscellaneous	242,442	376,992	55.50%	110,514	(70.69%)	158,704	43.61%
Maintenance of Effort	5,521,570	5,729,789	3.77%	5,839,544	1.92%	6,011,009	2.94%
Operating Grants and Contributions	531,653	496,072	(6.69%)	593,539	19.65%	870,832	46.72%
Charges for Services	2,080,643	1,827,032	(12.19%)	1,527,607	(16.39%)	809,335	(47.02%)
<b>Total - Revenues</b>	<b>\$ 19,529,585</b>	<b>\$ 20,810,866</b>	<b>6.56%</b>	<b>\$ 21,097,256</b>	<b>1.38%</b>	<b>\$ 21,018,944</b>	<b>(0.37%)</b>
Change in Net Position (1)	\$ 1,874,344	\$ 2,281,927	21.75%	\$ 144,714	(93.66%)	\$ 1,200,994	729.91%
Beginning Net Position (1)	23,636,124	25,510,468	7.93%	27,792,395	8.95%	27,937,109	0.52%
<b>Ending Net Position (1)</b>	<b>\$ 25,510,468</b>	<b>\$ 27,792,395</b>	<b>8.95%</b>	<b>\$ 27,937,109</b>	<b>0.52%</b>	<b>\$ 29,138,103</b>	<b>4.30%</b>

(1) Includes restatement of ending net position and beginning net position in fiscal years 2004-05 and 2005-06.

Table A-1

Fiscal Year											
2008-09		2009-10		2010-11		2011-12		2012-13		2013-14	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 11,826,297	(4.42%)	\$ 10,344,969	(12.53%)	\$ 10,778,684	4.19%	\$ 11,344,498	5.25%	\$ 11,602,960	2.28%	\$ 11,602,385	(0.00%)
271,620	(65.88%)	171,010	(37.04%)	78,480	(54.11%)	14,367	(81.69%)	11,530	(19.75%)	6,098	(47.11%)
162,601	2.46%	136,159	(16.26%)	152,461	11.97%	135,772	(10.95%)	235,319	73.32%	178,029	(24.35%)
6,311,558	5.00%	6,412,801	1.60%	7,543,397	17.63%	5,868,110	(22.21%)	6,415,099	9.32%	6,689,147	4.27%
541,422	(37.83%)	554,119	2.35%	570,428	2.94%	585,922	2.72%	608,162	3.80%	553,557	(8.98%)
629,852	(22.18%)	403,380	(35.96%)	685,079	69.83%	747,336	9.09%	628,100	(15.95%)	550,059	(12.42%)
<b>\$ 19,743,350</b>	<b>(6.07%)</b>	<b>\$ 18,022,438</b>	<b>(8.72%)</b>	<b>\$ 19,808,529</b>	<b>9.91%</b>	<b>\$ 18,696,005</b>	<b>(5.62%)</b>	<b>\$ 19,501,170</b>	<b>4.31%</b>	<b>\$ 19,579,275</b>	<b>0.40%</b>
\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)	\$ (157,029)	(129.99%)	\$ (739,607)	371.00%	\$ (1,115,252)	50.79%
29,138,103	4.30%	28,659,993	(1.64%)	27,351,244	(4.57%)	27,874,908	1.91%	27,717,879	(0.56%)	26,978,272	(2.67%)
<b>\$ 28,659,993</b>	<b>(1.64%)</b>	<b>\$ 27,351,244</b>	<b>(4.57%)</b>	<b>\$ 27,874,908</b>	<b>1.91%</b>	<b>\$ 27,717,879</b>	<b>(0.56%)</b>	<b>\$ 26,978,272</b>	<b>(2.67%)</b>	<b>\$ 25,863,020</b>	<b>(4.13%)</b>

**Yuma County Jail District**  
Government-wide Expenses by Category  
Last ten fiscal years

	Fiscal Year										
	2004-05		2005-06		2006-07		2007-08				
	Amount		Amount	% Chng	Amount	% Chng	Amount	% Chng			
Personnel Services	\$	9,964,525	\$	10,431,605	4.69%	\$	12,805,799	22.76%	\$	11,622,271	(9.24%)
Operations		6,273,476		6,770,174	7.92%		6,687,504	(1.22%)		6,525,004	(2.43%)
Depreciation		771,733		752,963	(2.43%)		868,601	15.36%		828,612	(4.60%)
Interest and Fiscal Charges		637,122		574,197	(9.88%)		590,638	2.86%		842,063	42.57%
Total - Expenses	\$	17,646,856	\$	18,528,939	5.00%	\$	20,952,542	13.08%	\$	19,817,950	(5.42%)
Change in Net Position (1)	\$	1,874,344	\$	2,281,927	21.75%	\$	144,714	(93.66%)	\$	1,200,994	729.91%
Beginning Net Position (1)		23,636,124		25,510,468	7.93%		27,792,395	8.95%		27,937,109	0.52%
Ending Net Position (1)	\$	25,510,468	\$	27,792,395	8.95%	\$	27,937,109	0.52%	\$	29,138,103	4.30%

(1) Includes restatement of beginning fund balances in fiscal years 2004-05 and 2005-06.

Table A-2

Fiscal Year											
2008-09		2009-10		2010-11		2011-12		2012-13		2013-14	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 12,417,169	6.84%	\$ 11,702,856	(5.75%)	\$ 12,785,135	9.25%	\$ 13,294,427	3.98%	\$ 14,255,807	7.23%	\$ 14,722,825	3.28%
6,163,807	(5.54%)	5,851,419	(5.07%)	5,054,888	(13.61%)	4,372,727	(13.50%)	4,608,583	5.39%	4,580,566	(0.61%)
893,661	7.85%	1,131,574	26.62%	1,116,015	(1.37%)	1,029,604	(7.74%)	1,044,662	1.46%	1,080,564	3.44%
746,823	(11.31%)	645,338	(13.59%)	328,827	(49.05%)	156,276	(52.47%)	331,725	112.27%	310,572	(6.38%)
<b>\$ 20,221,460</b>	<b>2.04%</b>	<b>\$ 19,331,187</b>	<b>(4.40%)</b>	<b>\$ 19,284,865</b>	<b>(0.24%)</b>	<b>\$ 18,853,034</b>	<b>(2.24%)</b>	<b>\$ 20,240,777</b>	<b>7.36%</b>	<b>\$ 20,694,527</b>	<b>2.24%</b>
\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)	\$ (157,029)	(129.99%)	\$ (739,607)	371.00%	\$ (1,115,252)	50.79%
29,138,103	4.30%	28,659,993	(1.64%)	27,351,244	(4.57%)	27,874,908	1.91%	27,717,879	(0.56%)	26,978,272	(2.67%)
<b>\$ 28,659,993</b>	<b>(1.64%)</b>	<b>\$ 27,351,244</b>	<b>(4.57%)</b>	<b>\$ 27,874,908</b>	<b>1.91%</b>	<b>\$ 27,717,879</b>	<b>(0.56%)</b>	<b>\$ 26,978,272</b>	<b>(2.67%)</b>	<b>\$ 25,863,020</b>	<b>(4.13%)</b>

## Yuma County Jail District

Governmental Funds Expenditures by Function <sup>(1)</sup>

Last Ten Fiscal Years

Fiscal Year	Public Safety <sup>(3)</sup>		Capital Outlay <sup>(3)</sup>		Debt Service				Total	
	Amount	% Chng	Amount	% Chng	Principal	% Chng	Interest	% Chng		
2004-05	\$ 16,529,436	7.05%	\$ 3,171,722	96.00%	\$ 1,265,000	5.86%	\$ 637,122	(10.08%)	<b>\$ 1,902,122</b>	(0.08%)
2005-06 <sup>(2)</sup>	17,628,311	6.65%	1,696,435	(46.51%)	1,330,000	5.14%	574,197	(9.88%)	<b>1,904,197</b>	0.11%
2006-07	18,332,796	4.00%	1,866,822	10.04%	1,395,000	4.89%	590,638	2.86%	<b>1,985,638</b>	4.28%
2007-08	17,780,389	(3.01%)	11,001,616	489.32%	1,940,000	39.07%	842,063	42.57%	<b>2,782,063</b>	40.11%
2008-09	18,713,405	5.25%	1,305,794	(88.13%)	2,035,000	4.90%	746,823	(11.31%)	<b>2,781,823</b>	(0.01%)
2009-10	17,723,145	(5.29%)	115,798	(91.13%)	5,650,000	177.64%	645,338	(13.59%)	<b>6,295,338</b>	126.30%
2010-11	17,930,260	1.17%	156,928	35.52%	640,000	(88.67%)	328,827	(49.05%)	<b>968,827</b>	(84.61%)
2011-12	17,883,469	(0.26%)	117,802	(24.93%)	550,000	(14.06%)	156,276	(52.47%)	<b>706,276</b>	(27.10%)
2012-13	18,282,040	2.23%	347,039	194.60%	705,000	28.18%	331,725	112.27%	<b>1,036,725</b>	46.79%
2013-14	19,311,462	5.63%	633,030	82.41%	725,004	2.84%	310,572	(6.38%)	<b>1,035,576</b>	(0.11%)

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds.

(2) Includes restatement of beginning fund balances in fiscal years indicated.

(3) Fiscal years 04-12 restated.

Table A-3

Total Expenditures <sup>(3)</sup>		Change in Fund Balance		Fund Balance Beginning		Fund Balance Ending	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
<b>\$ 21,603,280</b>	<b>13.93%</b>	\$ (2,073,700)	11.46%	\$ 14,760,468	(11.19%)	<b>\$ 12,700,241</b>	<b>(13.96%)</b>
<b>21,228,943</b>	<b>(1.73%)</b>	(418,077)	(79.84%)	12,700,241	(13.96%)	<b>12,282,164</b>	<b>(3.29%)</b>
<b>22,185,256</b>	<b>4.50%</b>	9,000,207	(2252.76%)	12,282,164	(3.29%)	<b>21,282,371</b>	<b>73.28%</b>
<b>31,564,068</b>	<b>42.27%</b>	(10,545,124)	(217.17%)	21,282,371	73.28%	<b>10,737,247</b>	<b>(49.55%)</b>
<b>22,801,022</b>	<b>(27.76%)</b>	(3,057,682)	(71.00%)	10,737,247	(49.55%)	<b>7,679,565</b>	<b>(28.48%)</b>
<b>24,134,281</b>	<b>5.85%</b>	(6,111,843)	99.88%	7,679,565	(28.48%)	<b>1,567,722</b>	<b>(79.59%)</b>
<b>19,056,015</b>	<b>(21.04%)</b>	752,514	(112.31%)	1,567,722	(79.59%)	<b>2,320,236</b>	<b>48.00%</b>
<b>18,707,547</b>	<b>(1.83%)</b>	141,418	(81.21%)	2,320,236	48.00%	<b>2,461,654</b>	<b>6.09%</b>
<b>19,665,804</b>	<b>5.12%</b>	(414,634)	(393.20%)	2,461,654	6.09%	<b>2,047,020</b>	<b>(16.84%)</b>
<b>20,980,068</b>	<b>6.68%</b>	(1,400,793)	237.84%	2,047,020	(16.84%)	<b>646,227</b>	<b>(68.43%)</b>

## Yuma County Jail District

Change in Fund Balances- All Funds <sup>(1)</sup>

Including Ratio of Total Debt Service to Total Non-Capital Expenditures

Last Ten Fiscal Years

Fiscal Year	Total Non-Capital Expenditures		Total Debt Service Expenditures		Ratio of Debt Service to Non- Capital
	Amount (2)	% Chg	Amount	% Chg	
2004-05	\$ 18,431,558	6.27%	\$ 1,902,122	(0.08%)	10.32%
2005-06	19,532,508	5.97%	1,904,197	0.11%	9.75%
2006-07	20,318,434	4.02%	1,985,638	4.28%	9.77%
2007-08	20,562,452	1.20%	2,782,063	40.11%	13.53%
2008-09	21,495,228	4.54%	2,781,823	(0.01%)	12.94%
2009-10	24,018,483	11.74%	6,295,338	126.30%	26.21%
2010-11	18,899,087	(21.31%)	968,827	(84.61%)	5.13%
2011-12	18,589,745	(1.64%)	706,276	(27.10%)	3.80%
2012-13	19,318,765	3.92%	1,036,725	46.79%	5.37%
2013-14	20,347,038	5.32%	1,035,576	(0.11%)	5.09%

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds.

(2) Fiscal years 04-12 restated.



**Table A-4**

<b>Change in Balance</b>			<b>Fund Balance Beginning (1)</b>		<b>Fund Balance Ending(1)</b>	
Amount	% Chg		Amount	% Chg	Amount	% Chg
\$ (2,073,700)	11.46%		\$ 14,760,468	(11.19%)	\$ <b>12,700,241</b>	<b>(13.96%)</b>
(418,077)	(79.84%)		12,700,241	(13.96%)	<b>12,282,164</b>	<b>(3.29%)</b>
9,000,207	(2252.76%)		12,282,164	(3.29%)	<b>21,282,371</b>	<b>73.28%</b>
(10,545,124)	(217.17%)		21,282,371	73.28%	<b>10,737,247</b>	<b>(49.55%)</b>
(3,057,682)	(71.00%)		10,737,247	(49.55%)	<b>7,679,565</b>	<b>(28.48%)</b>
(6,111,843)	99.88%		7,679,565	(28.48%)	<b>1,567,722</b>	<b>(79.59%)</b>
752,514	(112.31%)		1,567,722	(79.59%)	<b>2,320,236</b>	<b>48.00%</b>
141,418	(81.21%)		2,320,236	48.00%	<b>2,461,654</b>	<b>6.09%</b>
(414,634)	(393.20%)		2,461,654	6.09%	<b>2,047,020</b>	<b>(16.84%)</b>
(1,400,793)	237.84%		2,047,020	(16.84%)	<b>646,227</b>	<b>(68.43%)</b>

## Yuma County Jail District

Governmental Funds Revenues by Source <sup>(1)</sup>

Last Ten Fiscal Years

Fiscal Year	Taxes		Federal / State Grants		Charges for Services	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
2004-05	\$ 10,756,739	16.18%	\$ 531,653	28.39%	\$ 2,080,643	42.49%
2005-06	11,883,461	10.47%	496,072	(6.69%)	1,827,032	(12.19%)
2006-07	12,427,423	4.58%	593,539	19.65%	1,527,607	(16.39%)
2007-08	12,372,890	(0.44%)	870,832	46.72%	809,335	(47.02%)
2008-09	11,826,297	(4.42%)	541,422	(37.83%)	629,852	(22.18%)
2009-10	10,344,969	(12.53%)	554,120	2.35%	403,380	(35.96%)
2010-11	10,778,684	4.19%	570,428	2.94%	685,079	69.83%
2011-12	11,344,498	5.25%	585,922	2.72%	747,336	9.09%
2012-13	11,602,960	2.28%	608,162	3.80%	628,100	(15.95%)
2013-14	11,602,385	(0.00%)	553,557	(8.98%)	550,059	(12.42%)

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds.

(2) The Maintenance of Effort formula is driven based on the national GDP deflator.

Table A-5

Investment Income			Rents and Miscellaneous		Maintenance of Effort (2)		Total	
Amount	% Chng		Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 396,533	14.27%		\$ 242,442	(66.59%)	\$ 5,521,570	3.25%	<b>\$ 19,529,580</b>	11.26%
497,520	25.47%		376,992	55.50%	5,729,789	3.77%	<b>20,810,866</b>	6.56%
598,629	20.32%		110,514	(70.69%)	5,839,544	1.92%	<b>21,097,256</b>	1.38%
796,174	33.00%		158,704	43.61%	6,011,009	2.94%	<b>21,018,944</b>	(0.37%)
271,620	(65.88%)		162,601	2.46%	6,311,558	5.00%	<b>19,743,350</b>	(6.07%)
171,009	(37.04%)		136,159	(16.26%)	6,412,801	1.60%	<b>18,022,438</b>	(8.72%)
78,479	(54.11%)		152,461	11.97%	7,543,397	17.63%	<b>19,808,528</b>	9.91%
14,367	(81.69%)		135,772	(10.95%)	6,215,366	(17.61%)	<b>19,043,261</b>	(3.86%)
11,530	(19.75%)		235,319	73.32%	6,415,099	3.21%	<b>19,501,170</b>	2.40%
6,098	(47.11%)		178,029	(24.35%)	6,689,147	4.27%	<b>19,579,275</b>	0.40%

## Yuma County Jail District

Fund Balances of Governmental Funds  
Last Ten Fiscal Years <sup>(1)</sup>

	Fiscal Year				
	2004-05	2005-06	2006-07	2007-08	2008-09
General Fund:					
Reserved	\$ 4,592	\$ 4,014	\$ 16,001	\$ 4,725	-
Unreserved	4,331,119	2,657,662	2,822,132	3,103,342	\$ 989,600
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 4,335,711</b>	<b>\$ 2,661,676</b>	<b>\$ 2,838,133</b>	<b>\$ 3,108,067</b>	<b>\$ 989,600</b>
All other governmental funds:					
Reserved	\$ 6,235,228	\$ 6,506,235	\$ 2,003,908	\$ 1,625,436	-
Unreserved, reported in:					
Debt service funds	-	-	-	-	\$ 2,104,683
Special revenue funds	787,211	435,211	473,206	457,912	586,311
Capital projects funds	1,350,471	2,679,042	15,966,764	5,545,832	3,998,971
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 8,372,910</b>	<b>\$ 9,620,488</b>	<b>\$ 18,443,878</b>	<b>\$ 7,629,180</b>	<b>\$ 6,689,965</b>

(1) As required by GASB 34, Implementation new fund balance reporting prior to FY11.

(2) Implemented GASB 54 in FY 11 therefore a different format for earlier years.

## Yuma County Jail District

General Fund Changes in Fund Balances  
Last Ten Fiscal Years

Fiscal Year	Operating Sources				Operating Uses	
	Revenues		Transfers In & Maint. of Effort		Expenditures	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
2004-05	\$ 12,821,013	18.36%	\$ 5,521,570	3.25%	\$ 15,868,867	5.18%
2005-06	13,741,760	7.18%	5,729,789	3.77%	17,823,283	12.32%
2006-07	13,680,887	(0.44%)	5,839,544	1.92%	17,601,205	(1.25%)
2007-08	13,586,137	(0.69%)	6,011,009	2.94%	17,147,212	(2.58%)
2008-09	12,464,955	(8.25%)	6,311,558	5.00%	18,163,900	5.93%
2009-10	10,722,044	(13.98%)	6,412,801	1.60%	17,094,222	(5.89%)
2010-11	11,462,029	6.90%	7,542,729	17.62%	17,115,534	0.12%
2011-12	11,958,673	4.33%	6,215,366	(17.60%)	16,654,526	(2.69%)
2012-13	12,178,007	1.83%	6,415,099	3.21%	17,541,146	5.32%
2013-14	12,046,916	(1.08%)	6,646,560	3.61%	18,802,308	7.19%

(1) Beginning Fund balances restated in FY 2004-05.

Table A-6

Fiscal Year				
2009-10	2010-11 (2)	2011-12 (2)	2012-13 (2)	2013-14 (2)
-	-	-	-	-
\$ 799,279	-	-	-	-
-	\$ 30	-	\$ 2,131	\$ 4,585
-	1,696,323	\$ 1,807,941	1,310,271	55,913
<b>\$ 799,279</b>	<b>\$ 1,696,353</b>	<b>\$ 1,807,941</b>	<b>\$ 1,312,402</b>	<b>\$ 60,498</b>
-	-	-	-	-
\$ 143,462	-	-	-	-
633,449	-	-	-	-
532	-	-	-	-
-	\$ 1,793	-	-	\$ 900
-	544,352	\$ 463,020	\$ 564,989	543,351
-	67,075	807	165,273	35,412
-	10,663	11,630	13,242	14,731
-	-	178,256	(8,886)	(8,665)
<b>\$ 777,443</b>	<b>\$ 623,883</b>	<b>\$ 653,713</b>	<b>\$ 734,618</b>	<b>\$ 585,729</b>

Table A-7

Operating Uses				Fund Balances			
Transfers Out		Change in Fund Balance		Fund Balance- Beginning		Fund Balance- Ending	
Amount	% Chng	Amount	% Chng	Amount (1)	% Chng	Amount	% Chng
\$ 3,769,105	33.04%	\$ (1,295,389)	(25.59%)	\$ 5,631,591	(24.02%)	\$ 4,336,202	(23.54%)
3,322,792	(11.84%)	(1,674,526)	29.27%	4,336,202	(23.00%)	2,661,676	(38.62%)
1,742,769	(47.55%)	176,457	(110.54%)	2,661,676	(38.62%)	2,838,133	6.63%
2,180,000	25.09%	269,934	52.97%	2,838,133	6.63%	3,108,067	9.51%
2,731,080	25.28%	(2,118,467)	(884.81%)	3,108,067	9.51%	989,600	(68.16%)
2,865,617	4.93%	(199,321)	(90.59%)	989,600	(68.16%)	790,279	(20.14%)
983,150	(65.69%)	906,074	(554.58%)	790,279	(20.14%)	1,696,353	114.65%
1,023,925	4.15%	111,588	(87.68%)	1,696,353	114.65%	1,807,941	6.58%
(1,547,499)	(251.13%)	(495,539)	(544.08%)	1,807,941	6.58%	1,312,402	(27.41%)
(1,143,072)	(26.13%)	(1,251,904)	152.63%	1,312,402	(27.41%)	60,498	(95.39%)

**Yuma County Jail District**  
Net Position by Category  
Last Ten Fiscal Years

	Fiscal Year							
	2004-05 Amount	2005-06 Amount    % Chng	2006-07 Amount    % Chng	2007-08 Amount    % Chng	2008-09 Amount    % Chng			
Governmental Activities								
Net Investment in Capital Assets	\$ 12,717,224	\$ 14,925,696    17.37%	\$ 15,259,738    2.24%	\$ 18,636,093    22.13%	\$ 21,018,273    12.78%			
Restricted for:								
Debt Service	2,069,370	2,218,866    7.22%	2,003,908    (9.69%)	1,625,436    (18.89%)	2,104,683    29.48%			
Capital Projects	4,165,097	4,287,369    2.94%	5,966,764    39.17%	5,545,832    (7.05%)	3,998,971    (27.89%)			
Prepaid Items	-	-    0.00%	-    0.00%	-    0.00%	-    0.00%			
Unrestricted	6,567,157	6,360,464    (3.15%)	4,706,699    (26.00%)	3,330,742    (29.23%)	1,538,066    (53.82%)			
<b>Total governmental net position</b>	<b>\$ 25,518,848</b>	<b>\$ 27,792,395    8.91%</b>	<b>\$ 27,937,109    0.52%</b>	<b>\$ 29,138,103    4.30%</b>	<b>\$ 28,659,993    (1.64%)</b>			

Table A-8

Fiscal Year									
2009-10		2010-11		2011-12		2012-13		2013-14	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 22,037,497	4.85%	\$ 26,764,008	21.45%	\$ 25,710,279	(3.94%)	\$ 25,671,213	(0.15%)	\$ 25,808,607	0.54%
143,462	(93.18%)	92,718	(35.37%)	(250,744)	(370.44%)	4,677	(101.87%)	4,446	(4.94%)
532	(99.99%)	680	27.82%	429,807	63106.91%	160,596	(62.64%)	30,966	(80.72%)
-	0.00%	1,823	100.00%	-	(100.00%)	2,131	0.00%	5,485	157.39%
5,169,753	236.12%	1,015,679	(80.35%)	1,828,537	80.03%	1,139,655	(37.67%)	13,516	(98.81%)
<b>\$ 27,351,244</b>	<b>(4.57%)</b>	<b>\$ 27,874,908</b>	<b>1.91%</b>	<b>\$ 27,717,879</b>	<b>(0.56%)</b>	<b>\$ 26,978,272</b>	<b>(2.67%)</b>	<b>\$ 25,863,020</b>	<b>(4.13%)</b>

**Yuma County Jail District**  
Other Financing Sources (Uses)  
Last Ten Fiscal Years

**Table A-9**

Fiscal Year	Other Financing Sources (Uses)							
	Transfers In and Other Sources				Transfers Out and Other Uses			
	Debt Service		Capital Projects		General Fund		Capital Projects	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
2004-05	\$ 1,769,105	(3.5%)	\$ 2,000,000	100.0%	\$ (3,769,105)	33.0%	-	-
2005-06	1,822,792	3.0%	1,500,000	(25.0%)	(3,322,792)	(11.8%)	-	-
2006-07	1,742,769	(4.4%)	-	(100.0%)	(1,742,769)	(47.6%)	-	-
2007-08	2,188,528	25.6%	-	-	(2,180,000)	25.1%	\$ (8,528)	100%
2008-09	3,141,080	43.5%	-	-	(2,731,080)	25.3%	(410,000)	4707.7%
2009-10	4,216,991	34.3%	-	-	(2,865,617)	4.9%	(3,977,047)	870.0%
2010-11	983,150	(76.7%)	-	-	(983,150)	(65.7%)	-	(100.0%)
2011-12	1,023,925	4.1%	545,000	-	(1,023,925)	4.1%	-	-
2012-13	1,297,499	26.7%	-	(100.0%)	(1,547,499)	51.1%	-	-
2013-14	1,038,575	(20.0%)	-	(100.0%)	(1,143,072)	(26.1%)	-	-

**Yuma County Jail District**  
Charges for Services by Source

**Table A-10**

Fiscal Year	General Admin.		Inmate Health		Commissary		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
2004-05	\$ 1,709,225	44.30%	\$ 8,043	42.43%	\$ 363,375	34.58%	\$ 2,080,643	42.49%
2005-06	1,401,446	(18.01%)	8,016	(0.34%)	417,571	14.91%	1,827,033	(12.19%)
2006-07	1,154,038	(17.65%)	6,918	(13.70%)	366,651	(12.19%)	1,527,607	(16.39%)
2007-08	565,254	(51.02%)	7,730	11.74%	236,351	(35.54%)	809,335	(47.02%)
2008-09	369,823	(34.57%)	8,813	14.01%	251,216	6.29%	629,852	(22.18%)
2009-10	143,877	(61.10%)	8,697	(1.32%)	250,806	(0.16%)	403,380	(35.96%)
2010-11	416,440	189.44%	8,517	(2.07%)	260,122	3.71%	685,079	69.83%
2011-12	463,707	11.35%	9,719	14.11%	273,910	5.30%	747,336	9.09%
2012-13	399,176	(13.92%)	8,838	(9.06%)	220,086	(19.65%)	628,100	(15.95%)
2013-14	318,270	(20.27%)	8,539	(3.38%)	223,250	1.44%	550,059	(12.42%)



# REVENUE CAPACITY

## Yuma County Jail District

### Local Sales Tax Revenues

#### Last Ten Fiscal Years

Local taxes for entire Yuma County

Fiscal Year	Local Sales Taxes			
	Yuma County		Jail District	
	General Fund		General Fund	
	Amount	% Chng	Amount	% Chng
2004-05	\$ 10,736,927	15.95%	\$ 10,756,744	16.18%
2005-06	11,883,146	10.68%	11,883,461	10.47%
2006-07	12,427,290	4.58%	12,427,423	4.58%
2007-08	12,373,201	(0.44%)	12,372,890	(0.44%)
2008-09	11,826,051	(4.42%)	11,826,297	(4.42%)
2009-10	10,344,860	(12.52%)	10,344,969	(12.53%)
2010-11	10,778,810	4.19%	10,778,684	4.19%
2011-12	11,344,479	5.25%	11,344,489	5.25%
2012-13	11,599,502	2.25%	11,602,960	2.28%
2013-14	11,602,376	0.02%	11,602,385	(0.00%)

(1) Capital Sales Tax implemented in fiscal year 2000-2001 by voter approval and discontinued January 31, 2007 as monies authorized under the measure were fully collected.

(2) Health Services District Sales Tax implemented in fiscal year 2005-2006.

**Table B-1**

<b>Local Sales Taxes</b>					
<b>Yuma County Capital Sales Tax (1)</b>			<b>Yuma County Health (2)</b>		<b>Total Yuma County Local Sales Taxes Collected</b>
Amount	% Chng		Amount	% Chng	Amount % Chng
\$ 10,732,670	16.37%		-	-	\$ 32,226,341 16.17%
11,826,904	10.20%	\$	1,999,216	-	37,592,727 16.65%
7,292,550	(38.34%)		2,465,086	23.30%	34,612,349 (7.93%)
54,809	(99.25%)		2,481,331	0.66%	27,282,231 (21.18%)
60,702	10.75%		2,351,261	(5.24%)	26,064,311 (4.46%)
19,339	(68.14%)		2,059,420	(12.41%)	22,768,588 (12.64%)
37,088	91.78%		2,141,873	4.00%	23,736,455 4.25%
18,052	(51.33%)		2,258,309	5.44%	24,965,329 5.18%
20,058	11.11%		2,310,145	2.30%	25,532,665 2.27%
3,471	(82.70%)		2,525,423	9.32%	25,733,655 0.79%

## Yuma County Jail District

Table B-2

Sales Tax by Category - Jail District Only <sup>(1)</sup>

June 30, 2014

Current year and nine years ago

Category	2005-06	2013-14	
	Amount	Amount	% Change
Utilities	\$ 1,057,761	\$ 1,288,311	21.80%
Communications	444,006	309,715	(30.25%)
Publishing	17,249	9,595	(44.37%)
Restaurants & Bars	919,690	1,175,551	27.82%
Amusements	61,598	69,822	13.35%
Rental of Personal Prop	314,098	372,763	18.68%
Contracting	2,212,911	1,308,392	(40.87%)
Retail	6,411,920	6,831,329	6.54%
Hotel/Motel	245,654	254,067	3.42%
All Other	198,259	(17,160)	(108.66%)
<b>TOTAL</b>	<b>\$ 11,883,146</b>	<b>\$ 11,602,385</b>	<b>(2.36%)</b>

(1) Information obtained from Arizona Department of Revenue and County records.

## Yuma County Jail District

**Table B-3**

Sales Tax Rates in Yuma, County (Direct and Overlapping) (1)

Last Ten Fiscal Years

(Rates in cents per dollar)

Fiscal Year	Arizona State	Yuma County (2)				Cities (6)			
		General	Jail District (3)	Capital Projects (4)	Health District (5)	San Luis	Somerton	Wellton	Yuma
2004-05	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2005-06	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2006-07	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2007-08	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2008-09	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2009-10	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2010-11	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2011-12	6.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2012-13	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2013-14	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70

Source is Arizona Department of Revenue and County Records.

(1) Rates established by action of governing body and voter approval.

(2) Governing body is elected Board of Supervisors.

(3) Rate established by action of governing body and voter approval in 1996; ends in Dec 31, 2015 unless extension approved.

(4) Rate established by action of governing body and voter approval in 2000; ended Jan 31, 2007 by board action.

(5) Rate established by action of governing body in 2005.

(6) Governing body is elected City Council.

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# DEBT CAPACITY

## Yuma County Jail District

Pledged Revenues - Jail District Only

Last Ten Fiscal Years

	2004-05	2005-06	2006-07	2007-08
<b><u>Pledged Revenues</u></b>				
Jail District (1)	\$ 10,756,744	\$ 11,883,461	\$ 12,427,423	\$ 12,372,890
<b>Total Projected Revenues</b>	<b>\$ 10,756,744</b>	<b>\$ 11,883,461</b>	<b>\$ 12,427,423</b>	<b>\$ 12,372,890</b>
<b><u>Debt Service Requirements</u></b>				
Jail District - Bonds				
Principal	\$ 1,265,000	\$ 1,330,000	\$ 1,395,000	\$ 1,940,000
Interest	637,122	566,256	590,638	842,063
<b>Total Annual Requirements</b>	<b>\$ 1,902,122</b>	<b>\$ 1,896,256</b>	<b>\$ 1,985,638</b>	<b>\$ 2,782,063</b>
<b>Estimated Coverage</b>	<b>5.66</b>	<b>6.27</b>	<b>6.26</b>	<b>4.45</b>

(1) The Jail District receives revenues from a voter approved .05 cent privilege tax applied to all sales within the county. Funds to meet the debt service requirements have been pledged to pay the bonds. All bonds are scheduled to be fully paid by FY 2015 when the tax is set to terminate unless the tax is extended by voter action.



**Table C-1**

<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
\$ 11,826,297	\$ 10,344,969	\$ 10,778,684	\$ 11,344,498	\$ 11,602,960	\$ 11,602,385
\$ 11,826,297	\$ 10,344,969	\$ 10,778,684	\$ 11,344,498	\$ 11,602,960	\$ 11,602,385
\$ 2,035,000	\$ 5,650,000	\$ 640,000	\$ 550,000	\$ 705,000	\$ 725,004
746,823	645,388	328,827	156,276	331,725	310,572
\$ 2,781,823	\$ 6,295,388	\$ 968,827	\$ 706,276	\$ 1,036,725	\$ 1,035,576
4.25	1.64	11.13	16.06	11.19	11.20

**Yuma County Jail District****Table C-2**

Ratio of Annual Debt Service Expenditures for Revenue Bonded Debt to  
Total General Expenditures - Jail District Only  
Last Ten Years

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
2004-05	\$ 12,140,000	\$ 2,661,733	\$ 1,902,122	\$ 21,602,428	8.81%
2005-06	10,875,000	2,063,853	1,896,256	21,228,943	8.93%
2006-07	19,545,000	4,077,110	1,985,638	22,185,256	8.95%
2007-08	18,150,000	3,315,317	2,782,063	31,564,068	8.81%
2008-09	16,210,000	2,520,874	2,781,823	22,801,022	12.20%
2009-10	14,175,000	1,824,794	6,295,338	24,134,281	26.08%
2010-11	8,525,000	1,045,775	968,827	19,056,014	5.08%
2011-12*	8,245,000	2,036,788	706,276	18,707,547	3.78%
2012-13	7,450,000	1,699,563	1,036,725	19,665,804	5.27%
2013-14	6,745,000	1,378,413	1,035,576	20,980,068	4.94%

(1) Includes agent and other fees.

(2) Includes only debt service expenditures related to general bonded debt.

(3) Includes general, special revenue, capital projects, and debt service funds.

(4) Ratio of debt service related expenditures to total general expenditures.

\* Restated.

**Yuma County Jail District****Table C-3**

Computation of Direct and Overlapping Debt \*

June 30, 2014

Entire Yuma County

<b>Jurisdiction</b>	<b>Net Assessed Value</b>	<b>Net Debt Outstanding</b>	<b>Percentage Applicable to County</b>	<b>Amount Applicable to Jail District</b>
Arizona Western Junior College (1)	\$ 1,131,581,406	\$ 62,590,000	100%	\$ 62,590,000
City of Yuma (2)	557,164,564	-	100%	-
Yuma Elementary School District No. 1	746,582,294	-	100%	-
Somerton Elementary School District No. 11	59,009,925	945,000	100%	945,000
Crane Elementary School District No. 13	193,438,858	9,915,000	100%	9,915,000
Hyder Elementary School District No. 16	27,869,228	-	100%	-
Mohawk Valley Elementary School District No. 17	17,630,724	330,000	100%	330,000
Wellton Elementary School District No. 24	29,582,034	-	100%	-
Gadsden Elementary School District No. 32	57,468,343	115,000	100%	115,000
Antelope Union High School District No. 50	75,081,986	1,620,000	100%	1,620,000
Yuma County Library District	1,131,581,406	44,355,000	100%	44,355,000
Yuma Union High School District No. 70	1,056,499,420	17,190,000	100%	17,190,000
				<u><u>\$ 137,060,000</u></u>

\*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

(1) Total debt is shared with La Paz County. Estimated 50% allocation to each County Source: Diana.Doucette@azwestern.edu  
(Az. Western College)

(2) Source: City of Yuma website "CAFR" notes long-term liabilities GO Bonds.

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# ECONOMIC AND DEMOGRAPHIC INFORMATION

**Yuma County Jail District**
**Table D-1**

Demographic Statistics - Population and Employment - by Sector for the Entire Yuma County  
Last Ten Years

Calendar Year	Total Population*	Civilian			Service Producing							
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%
2004	177,209	72,800	61,400	15.7%	27,800	45.3%	9,700	15.8%	1,400	2.3%	16,700	27.2%
2005	183,659	75,470	63,370	16.0%	29,600	46.7%	10,200	16.1%	1,500	2.4%	17,900	28.2%
2006	189,163	76,237	64,878	14.9%	30,100	46.4%	10,500	16.2%	1,600	2.5%	18,000	27.7%
2007	192,699	79,100	70,200	11.3%	30,100	42.9%	10,700	15.2%	1,500	2.1%	17,900	25.5%
2008	193,869	82,525	69,300	16.0%	29,900	43.1%	10,500	15.2%	1,500	2.2%	17,900	25.8%
2009	194,737	85,600	67,500	21.1%	27,700	41.0%	9,500	14.1%	1,600	2.4%	16,600	24.6%
2010	195,751	92,372	67,789	26.6%	29,200	43.1%	9,100	13.4%	1,400	2.1%	18,700	27.6%
2011	200,431	87,566	65,316	25.4%	29,300	44.9%	8,900	13.6%	1,200	1.8%	19,200	29.4%
2012	205,174	92,015	66,738	27.5%	31,800	47.6%	9,600	14.4%	1,400	2.1%	20,800	31.2%
2013	209,323	91,292	64,110	29.8%	32,400	50.5%	9,900	15.4%	1,700	2.7%	20,800	32.4%

Calendar Year *	Total Population *	Farming / Agriculture		Goods Producing						Government					
		Employed	%	Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
				Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2004	177,209	12,900	21.0%	7,300	11.9%	4,300	7.0%	3,000	4.9%	13,400	21.8%	2,900	4.7%	10,500	17.1%
2005	183,659	12,170	19.2%	7,800	12.3%	4,800	7.6%	3,000	4.7%	13,800	21.8%	3,000	4.7%	10,800	17.0%
2006	189,163	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007	192,699	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%
2008	193,869	16,000	23.1%	7,000	10.1%	4,100	5.9%	2,900	4.2%	14,800	21.4%	3,500	5.1%	11,300	16.3%
2009	194,737	17,600	26.1%	5,200	7.7%	3,400	5.0%	1,800	2.7%	15,200	22.5%	3,600	5.3%	11,600	17.2%
2010	195,751	14,730	21.7%	4,100	6.0%	2,500	3.7%	1,600	2.4%	14,100	20.8%	3,900	5.8%	10,200	15.0%
2011	200,431	15,650	24.0%	3,900	6.0%	2,100	3.2%	1,800	2.8%	16,000	24.5%	3,800	5.8%	12,200	18.7%
2012	205,174	15,700	23.5%	4,300	6.4%	2,400	3.6%	1,900	2.8%	15,100	22.6%	3,800	5.7%	11,300	16.9%
2013	209,323	17,990	28.1%	4,300	6.7%	2,400	3.7%	2,000	3.1%	15,100	23.6%	3,700	5.8%	11,400	17.8%

Source: Arizona Department of Administration (azstats.gov)

\* Source: United States Bureau of Labor Statistics (bls.gov)

# Yuma County Jail District

**Table D-2**

Demographic Statistics - Population and Employment - by City for the Entire Yuma County  
Last Ten Years

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP **			City of San Luis		
	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2004	2,837,052	4.6%	177,209	72,800	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005	2,866,800	4.7%	183,659	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
2006	3,025,464	3.8%	189,163	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
2007	3,029,090	3.8%	192,699	79,100	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008	3,136,231	7.0%	193,869	82,500	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%
2009	3,142,641	7.4%	194,737	85,600	26.3%	26,727	6,875	15.0%	27,629	7,196	49.7%
2010	3,181,532	10.1%	195,751	92,372	26.6%	27,325	7,110	15.1%	25,614	8,467	50.0%
2011	3,017,885	8.5%	195,751	87,566	25.4%	26,265	6,973	16.1%	30,607	17,249	67.5%
2012	3,030,238	8.3%	205,174	92,015	27.5%	29,205	7,047	15.7%	31,080	16,851	63.9%
2013	3,012,288	8.0%	209,323	91,292	29.8%	28,135	6,897	17.3%	32,305	17,793	67.1%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2004	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
2008	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%
2009	11,713	4,184	38.3%	2,363	825	28.7%	94,361	46,243	20.8%
2010	14,329	4,712	38.6%	2,884	897	29.0%	93,275	48,814	21.0%
2011	14,470	4,703	40.4%	2,926	888	30.5%	91,906	44,590	16.8%
2012	14,796	4,718	39.7%	2,974	894	29.9%	94,824	45,381	17.5%
2013	15,246	4,747	42.4%	3,048	889	32.3%	95,717	44,033	18.3%

\* Source: Arizona Department of Administration (azstats.gov)

\*\* Source: Yuma Stats and areavibes.com

**Yuma County Jail District**Principal Taxpayers for the Entire Yuma County  
Current Year and Ten Year Comparison**Table D-3**

Taxpayer	2014			2004		
	Actual	Rank	Percent of	Actual	Rank	Percent of
	Assessed		County's Net	Assessed		County's Net
	Valuation		Valuation	Valuation		Valuation
ARIZONA PUBLIC SERVICE CO	\$ 61,498,738	1	23.18%	\$ 33,463,619	1	5.14%
AGUA CALIENTE SOLAR LLC	51,155,980	2	22.01%			
UNION PACIFIC RAILROAD CO	10,769,169	3	4.63%	6,576,405	4	1.01%
WAL-MART STORES INC DE CORP	7,887,621	4	3.39%			
SOUTHWEST GAS CORP (T&D)	7,117,271	5	3.06%	6,181,464	6	0.95%
YUMA PALMS 1031 DELAWARE LLC ET AL	7,096,268	6	3.05%			
ARIZONA PUBLIC SERVICE COMPANY (REE)	6,490,322	7	2.79%			
QWEST CORPORATION	5,256,968	8	2.26%	14,743,232	2	2.27%
NORTH BAJA PIPELINE LLC	3,257,675	9	1.40%			
DOLE FRESH VEGETABLE INC CA CORP	3,092,212	10	1.33%	3,504,169	9	0.54%
SANTA FE PACIFIC PIPELINE L.P.				9,867,576	3	1.52%
LEVEL 3 COMMUNICATIONS, LLC				6,485,170	5	1.00%
YUMA COGENERATION ASSOCIATES				4,815,251	7	0.74%
IMPERIAL IRRIGATION DISTRICT				3,784,509	8	0.58%
UNDERHILL TRANSFER COMPANY				2,374,649	10	0.37%
	\$ 163,622,224		67.13%	\$ 91,796,044		14.12%

Source: Yuma County Assessor's



# Yuma County Jail District

Table D-4

Demographic Statistics - Top Employers for the Entire Yuma County

Current Year and Eight Years Ago <sup>(1)</sup> <sup>(2)</sup>

	FY2014 (3)			FY2006 (4)		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Marine Corps Air Station	2,164	1	2.37%	6,043	1	8.01%
Yuma Proving Ground	2,093	2	2.29%	1,176	6	1.56%
Yuma Regional Medical Center	1,991	3	2.18%	1,500	2	1.99%
Date Pac, LLC	1,500	4	1.64%	-		-
Yuma Elementary School District #1	1,400	5	1.53%	1,200	5	1.59%
Yuma County	1,336	6	1.46%	1,289	4	1.71%
Trax International	1,262	7	1.38%	-		-
Yuma City Government	1,200	8	1.31%	864	10	1.14%
US Border Patrol	1,000	9	1.10%	-		-
Yuma Union High School District	1,000	9	1.10%	690	9	0.91%
Grower's Company				1,500	2	1.99%
Sayler American Fresh Foods				1,000	7	1.33%
Dole Corporation				1,000	7	1.33%
<b>Total Top Employers Yuma County</b>	<b>14,946</b>		<b>16.37%</b>	<b>16,262</b>		<b>21.55%</b>
<b>Total County Employment</b>	<b>91,292</b>			<b>75,470</b>		

(1) Greater Yuma Economic Development Corporation

(2) Information prior to fiscal year 2005-06 unavailable.

(3) Based on last available full calendar year info as of 12/31/2013.

(4) Based on last available full calendar year info as of 12/31/2006.

# Yuma County Jail District

## Demographic Statistics - County Employees - by Activity for the Entire Yuma County

Last Ten Fiscal Years (1) (2)

	2004-2005 Employees			2005-2006 Employees			2006-2007 Employees			2007-2008 Employees			2008-2009 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	29	29	29	28	28	28	29	30	30	29	29	29	30	30	30
Board of Supervisors / County Admin	17	17	17	21	21	21	22	22	22	25	25	25	23	23	23
Development Services	70	72	73	76	77	78	77	77	77	81	81	81	62	62	62
Election Services	2	2	2	2	3	3	2	3	3	2	2	2	2	2	2
Financial Services	17	17	17	19	20	20	20	21	21	20	20	20	20	20	20
General Services	34	34	34	40	40	40	39	39	39	38	38	38	40	40	40
Human Resources	8	8	8	8	8	8	9	10	10	11	11	11	12	12	12
Information Technology Services	20	22	23	22	23	24	24	24	24	25	25	25	20	20	20
Recorder	10	10	10	8	8	8	10	10	10	9	9	9	11	11	11
Treasurer	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	2	6	10	4	6	8	4	3	10	3	4	5	1	3	3
Total General Government	218	227	233	238	244	248	246	249	256	253	254	255	231	233	233
Public Safety															
Adult Probation	82	82	82	85	85	85	86	88	88	87	89	91	83	84	86
Sheriff	303	304	305	311	313	314	302	303	304	317	318	318	320	321	321
Total Public Safety	385	386	387	396	398	399	388	391	392	404	407	409	403	405	407
Highway & Streets															
Public Works	92	92	92	91	91	91	90	90	90	77	77	77	73	73	73
Total Highway & Streets	92	92	92	91	91	91	90	90	90	77	77	77	73	73	73
Health															
Health	90	93	95	88	91	94	87	94	98	91	98	102	89	95	98
Total Health	90	93	95	88	91	94	87	94	98	91	98	102	89	95	98
Cultural & Recreation															
Library	51	57	62	51	57	62	54	58	61	53	57	61	63	68	73
Total Cultural & Recreation	51	57	62	51	57	62	54	58	61	53	57	61	63	68	73
Welfare															
Housing	18	20	21	17	18	18	16	16	16	16	16	16	16	16	16
Public Fiduciary	7	8	8	6	6	6	8	8	8	7	7	7	8	8	8
Total Welfare	25	28	29	23	24	24	24	24	24	23	23	23	24	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	36	36	36	38	38	38	37	38	38	40	41	41	40	41	41
Constable Precinct #1	3	4	4	3	4	4	4	4	4	4	4	4	4	4	4
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1	1	1	1	1	-	-	-	1	1	1
County Attorney	57	58	58	59	60	60	61	61	61	65	65	65	65	65	65
County Attorney: Victim Services	11	11	11	10	10	10	11	11	11	11	11	11	11	11	11
Justice Court #1	17	18	18	18	19	19	20	20	20	22	22	23	21	21	22
Justice Court #2	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4	2	2	2
Juvenile Court	142	143	144	143	144	145	152	154	155	144	144	144	136	136	136
Legal Defender	7	7	7	9	10	11	10	10	10	9	9	9	11	11	11
Public Defender	16	16	16	14	14	14	15	16	16	22	22	22	23	23	23
Superior Court	46	49	52	51	54	56	57	59	61	55	56	57	52	58	62
Total Legal Activities	344	351	355	354	362	366	376	382	385	381	383	385	371	378	383
Total Employee Count:	1,210	1,239	1,258	1,246	1,272	1,289	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296

(1) Numbers reported as of the end of the calendar year

(2) Numbers from county payroll records

Table D-5

2009-2010 Employees			2010-2011 Employees			2011-2012 Employees			2012-2013 Employees			2013-2014 Employees		
Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
31	31	31	32	32	32	32	32	32	30	30	30	30	30	30
25	25	25	25	25	26	28	28	28	27	27	27	27	27	27
73	73	73	70	70	70	71	71	71	57	57	57	52	52	52
2	2	3	2	2	3	3	3	3	3	3	3	3	3	3
20	20	20	20	20	20	20	20	20	18	18	18	19	19	19
40	40	40	39	39	39	40	40	40	40	40	40	39	39	39
11	11	11	11	11	11	11	11	11	9	9	9	12	12	12
23	23	23	19	19	19	29	29	29	28	28	28	27	27	27
10	10	10	10	10	10	10	10	10	10	10	10	9	9	9
10	10	10	10	10	10	10	10	10	10	10	10	9	9	9
5	5	5	5	5	13	-	-	-	-	-	-	-	-	-
250	250	251	243	243	253	254	254	254	232	232	232	227	227	227
82	84	86	84	84	84	92	92	92	88	88	88	87	87	87
329	331	331	342	343	344	382	382	382	329	330	330	349	350	351
411	415	417	426	427	428	474	474	474	417	418	418	436	437	438
75	75	75	69	69	70	79	79	79	74	74	74	71	71	71
75	75	75	69	69	70	79	79	79	74	74	74	71	71	71
97	102	105	97	105	109	118	118	118	96	99	102	92	95	99
97	102	105	97	105	109	118	118	118	96	99	102	92	95	99
78	86	95	78	90	105	96	96	96	79	90	103	79	90	103
78	86	95	78	90	105	96	96	96	79	90	103	79	90	103
16	16	16	16	16	16	16	16	16	13	13	13	14	14	14
7	7	7	8	8	8	8	8	8	5	5	5	7	7	7
23	23	23	24	24	24	24	24	24	18	18	18	21	21	21
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
39	39	39	40	40	40	41	41	41	39	40	40	39	40	40
4	4	4	3	3	4	4	4	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	1	1	1	1	1	1	1	1	-	-	-	-	-	-
65	65	65	65	65	65	64	64	64	59	59	59	61	61	61
11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
20	20	21	21	21	22	22	22	22	19	19	19	20	20	20
4	4	4	4	4	4	5	5	5	5	5	5	6	6	6
4	4	4	3	3	4	4	4	4	4	4	4	4	4	4
132	132	132	131	131	131	141	141	141	128	129	130	126	127	127
8	8	8	11	11	12	13	13	13	9	9	9	12	13	13
22	22	22	23	23	24	24	24	24	23	23	23	24	24	24
55	56	57	60	61	64	68	68	68	65	65	65	70	70	70
366	367	369	374	375	383	397	397	397	367	369	370	378	381	381
1,305	1,324	1,340	1,316	1,339	1,377	1,446	1,446	1,446	1,288	1,305	1,322	1,309	1,327	1,345

# Yuma County Jail District

County - Wide Other Demographic Statistics  
Last Ten Years

Table D-6

Calendar Year	County Population (1)	Per Capita Income (2)*		Total Personal Income (2) (In 000's)	Average Daily School Membership (3) (through Grade 12)		College and University Enrollment	
		Amount	% Chg		Amount	% Chg	Amount	% Chg
2004	177,209	20,265	5.71%	3,591,140	34,514	8.57%	6,450	2.64%
2005	183,659	21,005	3.65%	3,857,757	35,621	3.21%	7,468	15.78%
2006	189,163	21,336	1.58%	4,035,982	37,320	4.77%	7,707	3.20%
2007	192,699	22,772	6.73%	4,388,142	37,886	1.52%	7,600	(1.39%)
2008	193,869	23,988	5.34%	4,650,530	37,229	(1.73%)	7,898	3.92%
2009	194,737	25,496	6.29%	4,965,015	37,967	1.98%	8,655	9.58%
2010	195,751	34,999	37.27%	5,196,000	37,858	(0.29%)	8,834	2.07%
2011	200,431	26,928	(23.06%)	5,300,165	37,307	(1.46%)	9,058	2.54%
2012	205,174	27,091	0.61%	5,441,761	37,559	0.68%	8,517	(5.97%)
2013	209,323	26,995	(0.35%)	5,399,670	37,479	(0.21%)	8,541	0.28%

(1) Source: Arizona Department of Administration (azstats.gov)

(2) Source: Bureau of Economic Analysis (bea.gov)

(3) Source: Arizona Department of Education (azed.org)

\* Years 2011 and 2012 corrected.

# Yuma County Jail District

Table D-7

County - Wide Building Permits, Bank Deposits, and Retail Sales  
Last Ten Years

Calendar Year	Value of Building Construction Cost * (1)		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
2004	327,483,949	50.68%	2,475	37.12%	1,111,000,000	11.43%	1,053,583,182	8.99%
2005	511,502,562	56.19%	2,586	4.48%	1,223,000,000	10.08%	1,225,866,861	16.35%
2006	182,228,696	(64.37%)	1,307	(49.46%)	1,347,000,000	10.14%	1,279,315,606	4.36%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	(1.63%)	1,341,139,317	4.83%
2008	93,181,843	(62.78%)	1,136	(51.91%)	1,339,000,000	1.06%	1,331,107,532	(0.75%)
2009	83,645,949	(10.23%)	881	(22.45%)	1,314,000,000	(1.87%)	1,197,319,952	(10.05%)
2010	57,114,289	(31.72%)	637	(27.70%)	1,362,000,000	3.65%	1,271,566,415	6.20%
2011	47,960,368	(16.03%)	540	(15.23%)	1,389,000,000	1.98%	1,230,944,602	(3.19%)
2012	81,028,604	68.95%	633	17.22%	1,541,000,000	10.94%	1,233,268,670	0.19%
2013	93,466,420	15.35%	691	9.16%	1,571,000,000	1.95%	1,263,460,275	2.45%

\* Source: Prior to 2008 'Arizona Statistical Abstracts', Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

\*\* Source: Federal Deposit Insurance Corp, Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

\*\*\* Source: Prior to 2008 Arizona Department of Revenue, Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

(1) Years 2011 and 2012 corrected.

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# OPERATIONAL INFORMATION

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**Yuma County Jail District****Table E-1**

Capital Asset and Infrastructure Statistics by Function/Program  
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Public safety										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	2	2	2	2	2	2
Aircraft	1	-	-	-	-	-	-	-	-	-
Patrol units	75	80	85	96	138	134	137	124	129	137
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	3	3	4	5	5	5	5	5	5	5
Criminal investigation bldg	2	3	3	3	3	3	3	3	3	3
Boat storage unit	-	-	1	1	1	1	1	1	1	1
Emergency communications site	-	-	-	-	1	1	1	2	1	1

Facilities for public safety include those owned by the jail district and the county as both are intricately related.  
All information derived from Yuma County Records.

# Yuma County Jail District

## Operating Indicators by Function / Program

Last Ten Fiscal Years

Function / Program	2004-05	2005-06	% Chng	2006-07	% Chng	2007-08	% Chng	2008-09	% Chng
Prisoner capacity:	748	748	0.00%	748	0.00%	748	0.00%	756	1.07%
Average daily									
Population rate	571	596	4.38%	566	(5.03%)	562	(0.71%)	609	8.36%
Prisoner composition									
Male	87%	87%	0.44%	87%	(0.07%)	83%	(4.60%)	83%	0.57%
Female	12%	12%	(2.64%)	12%	(1.32%)	14%	16.67%	15%	4.79%
Juvenile	1%	1%	20.00%	1%	28.21%	3%	200.00%	2%	(38.17%)
Prisoner processed (All)	19,574	19,347	(1.16%)	17,995	(6.99%)	18,470	2.64%	14,319	(22.47%)
Total Bookings:	9,743	9,712	(0.32%)	9,146	(5.83%)	10,823	18.34%	7,276	(32.77%)
Total released:	9,831	9,635	(1.99%)	8,849	(8.16%)	7,647	(13.58%)	7,043	(7.90%)
Prisoner transported:	17,137	18,484	7.86%	18,183	(1.63%)	17,582	(3.31%)	18,160	3.29%
Arrest warrants	2,186	2,009	(8.10%)	2,309	14.93%	1,242	(46.21%)	2,530	103.70%
Canceled warrants	647	789	21.95%	554	(29.78%)	588	6.14%	602	2.38%
Validated warrants	3,424	3,526	2.98%	3,892	10.38%	2,730	(29.86%)	4,440	62.64%
Extraditions	129	231	79.07%	231	0.00%	200	(13.42%)	217	8.50%
Food Service:									
Total meals provided	739,667	799,278	8.06%	736,624	(7.84%)	692,318	(6.01%)	768,670	11.03%
Avg prepared per day	2,028	2,079	2.51%	2,019	(2.89%)	1,897	(6.04%)	2,106	11.02%
Ave cost per meal	\$ 1.12	\$ 1.13	0.89%	\$ 1.03	(8.85%)	\$ 0.92	(10.68%)	\$ 0.97	5.33%
Laundry Service:									
Total tons	309	302	(2.27%)	356	17.88%	311	(12.64%)	279	(10.21%)
Total Pounds	618,000	603,845	(2.29%)	713,170	18.10%	621,760	(12.82%)	558,495	(10.18%)
Pounds per day	1,693	1,654	(2.30%)	1,954	18.14%	1,703	(12.85%)	1,530	(10.16%)
Medical Services:									
Initial screenings	7,827	9,427	20.44%	9,146	(2.98%)	6,839	(25.22%)	7,054	3.14%
Response to sick calls	4,771	4,660	(2.33%)	4,521	(2.98%)	4,003	(11.46%)	6,116	52.79%
Seen by doctor	697	1,828	162.27%	1,773	(3.01%)	402	(77.33%)	804	100.00%

All information derived from Yuma County Records.

Table E-2

2009-10	% Chng	2010-11	% Chng	2011-12	% Chng	2012-13	% Chng	2013-14	% Chng
756	0.00%	756	0.00%	756	0.00%	756	0.00%	756	0.00%
593	(2.63%)	582	(1.85%)	583	0.17%	538	(7.72%)	550	2.23%
83%	0.00%	80%	(4.24%)	82%	2.88%	84%	1.94%	83%	(0.66%)
15%	0.00%	17%	16.09%	15%	(12.58%)	15%	1.11%	16%	5.06%
2%	0.00%	3%	45.45%	2%	(43.56%)	1%	(26.77%)	1%	(18.48%)
14,440	0.85%	14,426	(0.10%)	14,138	(2.00%)	13,939	(1.41%)	14,157	1.56%
7,172	(1.43%)	7,224	0.73%	7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%
7,268	3.19%	7,202	(0.91%)	7,072	(1.81%)	7,000	(1.02%)	7,074	1.06%
17,801	(1.98%)	17,960	0.89%	17,548	(2.29%)	17,820	1.55%	18,291	2.64%
2,548	0.71%	2,563	0.59%	2,668	4.10%	2,095	(21.48%)	1,948	(7.02%)
310	(48.50%)	667	115.16%	583	(12.59%)	37	(93.65%)	N/A	N/A
2,533	(42.95%)	5,425	114.17%	6,094	12.33%	6,056	(0.62%)	6,055	(0.02%)
146	(32.72%)	167	14.38%	194	16.17%	210	8.25%	161	(23.33%)
709,331	(7.72%)	708,735	(0.08%)	708,735	0.00%	658,987	(7.02%)	661,630	0.40%
1,943	(7.74%)	1,941	(0.10%)	1,941	0.00%	1,805	(7.01%)	1,943	7.65%
\$ 0.99	1.75%	\$ 0.99	0.00%	\$ 0.99	0.00%	\$ 1.08	9.53%	\$ 1.16	7.41%
259	(7.25%)	218	(15.83%)	202	(7.34%)	216	7.06%	225	4.17%
517,400	(7.36%)	435,200	(15.89%)	402,870	(7.43%)	425,850	5.70%	450,559	5.80%
1,417	(7.39%)	1,192	(15.88%)	1,104	(7.38%)	1,167	5.68%	1,235	5.85%
6,272	(11.09%)	7,047	12.36%	7,061	0.20%	6,939	(1.73%)	6,940	0.01%
5,281	(13.65%)	6,337	20.00%	6,426	1.40%	5,731	(10.82%)	4,035	(29.59%)
1,446	79.85%	1,404	(2.90%)	1,459	3.92%	959	(34.27%)	815	(15.02%)

**YUMA COUNTY, ARIZONA**

Schedule of Insurance in Force  
June 30, 2014

**Table E-3**

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	\$10,000,000 per Occurrence \$10,000,000 Errors & Omissions Annual Aggregate \$1,000,000 deductible for employment practices \$400,000 deductible for all others	C.V. Starr & Company	08/01/2014	\$235,300
Property	\$300,729,597 blanket limit (\$25,000,000 Earthquake/Flood) \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$ 100,000 deductible - Earth Movement \$ 100,000 deductible - Flood	The Travelers Indemnity Company	08/01/2014	\$185,868
Commercial Crime	\$1,000,000 Limit Employee Theft and Fraud \$50,000 Limit Money Orders/Counterfeit Currency \$10,000 Deductible	The Fidelity and Deposit Company of Maryland	08/01/2014	\$3,505
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 aggregate \$5,000 deductible each claim	ACE American Insurance Company	04/26/2015	\$6,067
Tourist Auto Liability	\$100,000 Property Damage and Liability \$2,000 per person \$10,000 per accident Medical \$100,000 Legal Assistance Collision Deductible = 2% of insured value or \$400 minimum Theft Deductible = 5% of insured value or \$800 minimum	AXA Seguros, S.A. de C.V.	11/01/2014	\$1,735
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	HM Insurance Company		
Medical Self Insurance Plan 1 Plan 1 Plan 2 Plan 2 Plan 1 Plan 1 Plan 2 Plan 2	\$2,000,000 limit \$250 deductible maximum per person PPO \$500 deductible maximum per person non-PPO \$750 deductible maximum per person PPO \$2,000 deductible maximum per person non-PPO \$1,000 deductible maximum per family PPO \$2,250 deductible maximum per family non-PPO \$2,000 deductible maximum per family PPO \$6,000 deductible maximum per family non-PPO	Yuma County Employee Benefit Trust	Perpetual	
Fiduciary Liability Insurance for YCEBT & Trustees	\$2,000,000 limit \$0.00 Deductible	Chubb	7/1/2014	\$6,110
Workers' Compensation Self Insurance	\$500,000 Law Enforcement Self Insured Retention \$400,000 All Other Self Insured Retention	Yuma County Workers' Compensation Fund	Perpetual	\$572,933 Fiscal 13/14 Premium
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease \$2,000,000 Employers' Liability	Safety National Casualty Corporation	1/1/2015	\$59,031
Healthcare Professional Liability Insurance for Nursing staff at Jail	\$3,000,000 Aggregate Limit \$1,000,000 per incident limit \$0 Deductible	Arch Specialty Insurance Company	10/30/2014	\$36,407
Pollution Legal Liability Insurance for Wastewater/Water Treatment Plant at Somerton Housing	\$5,000,000 Aggregate Limit \$5,000,000 per incident limit \$25,000 Deductible	XL Insurance Group/ Indian Harbor Insurance Company	11/1/2014	\$24,955